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 12, 2026

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

REQUESTED ACTION

Authorize the Department of Education, Division of Learner Support, Bureau of Career Development to enter into a grant agreement with International Institute of New England Inc. (VC# 177551), Manchester, New Hampshire in an amount not to exceed $525,048.00 to provide adult education and literacy programs as defined under the Workforce Innovation and Opportunity Act of 2014, effective upon Governor and Council approval through June 30, 2029.**100% Federal Funds.**

Funds to support this request are available in FY2027 and are anticipated to be available in FY 2028 and 2029 upon the availability and continued appropriation of federal funds in the future operating budget, with the ability to adjust encumbrances between Fiscal Years within the price limitation through the Budget Office, if needed and justified.

6-56-56-562010-40370000-Adult Education-Federal

Fiscal Year	Class / Account	Class Title	Amount
2027	072-500575	Grants Federal	$175,016.00
2028	072-500575	Grants Federal	$175,016.00
2029	072-500575	Grants Federal	$175,016.00
		Total	$525,048.00

Budget Summary				
Fiscal Year	2027	2028	2029	Total
Amount	$175,016.00	$175,016.00	$175,016.00	$525,048.00

EXPLANATION

A Request for Applications (RFA) was released on May 12, 2026, on the NH Department of Education's (the Department) website and distributed through the Department's communication

system. All Integrated English Literacy and Civics Education (IELCE) grants are multi-year agreements awarded through a competitive application process that is open to all eligible providers as defined by the Workforce Innovation and Opportunity Act (WIOA) Section 203(5), which includes local education agencies and nonprofit agencies. One application was received and reviewed using the criteria and scoring rubric in the RFA for evaluating the applications (See Attachment A). One grant will be awarded to the International Institute of New England, a nonprofit agency whose applications met the criteria for funding and surpassed the minimum score on the application rubric. The funds being awarded are from a specific IELCE federal set aside within Title II of the Workforce Innovation and Opportunity Act (WIOA) of 2014 (Sec. 243). The price limitation in the grant represents the allocation for all three years of the grant cycle, whereas the proposed price in Attachment A was requested funding for one year. Based upon funds available, International Institute of New England Inc. was awarded $175,016.00 per year.

The goal of New Hampshire's Adult Education and Literacy (AEL) programming, including IELCE, is to assist adults through academic instruction below the postsecondary level that strengthens reading, writing, English language proficiency, mathematics, and other skills necessary for earning a high school credential; obtaining workforce credentials; transitioning to postsecondary education and training; and obtaining employment. IELCE programs are federally mandated under the Adult Education and Family Literacy Act to prepare adults who are English learners for employment in in-demand industries and occupations that lead to economic self-sufficiency. New Hampshire's AEL programs have consistently exceeded federal performance targets, and the impact continues to grow. In the 2024–2025 program year, New Hampshire IELCE programs achieved a 35.51% Measurable Skill Gain rate, exceeding the federally negotiated target by 5%, while serving more than 3,000 learners and providing over 200,000 hours of instruction statewide.

These outcomes reflect an adult education system that continues to deliver educational, employment, earnings, and credentialing results for learners. The state's sustained performance across program years underscores the effectiveness of its adult education investments and supports the need for AEL funding to expand access and maintain this trajectory of success. Approval of this grant agreement will allow the Department to sustain high performing adult education services in New Hampshire and ensure continuity of programming that directly advances statewide workforce, education, and integration goals.

Respectfully submitted,

Caitlin D. Davis
Commissioner of Education

Attachment A

Bid Scoring Summary Sheet

(IELCE)

Integrated English Literacy and Civics Education Request for Applications

	Proposed Price:	$267,189.10
Criteria for Evaluation and Scoring	Potential Points	International Institute of New England
Absolute Priority 1(a): Literacy and English language instruction **Absolute Priority 1 (b):** Instruction on the rights and responsibilities of citizenship **Absolute Priority 1(c**): Goals of Section 243(c)	45	38
Absolute Priority 2: Integrated Education and Training	15	15
Absolute Priority 3: Demonstration of Financial Stability	15	15
Total Points Awarded:	**75**	**68**

Name of Reviewers	Department/Organization
Jeffry Beard	Department of Education, Office of Career and Technical Education
Nicole Levesque	Department of Education, Office of Career and Technical Education
Diane Lewis	Department of Education, Office of Career and Technical Education

Review Process

Scoring review occurred from Friday, June 5, 2026, through Tuesday, June 16, 2026. There was one application received and one application awarded based on meeting the RFA criteria and the minimum cut score of 25 points.

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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 International Institute of New England, Inc.		**1.4. Grantee Address** 470 Pine Street, Lower Level, Manchester, NH	
1.5 Grantee Phone # 603-647-1500	**1.6. Account Number** See Exhibit C	**1.7. Completion Date** 06/30/2029	**1.8. Grant Limitation** $ 525,048.00
1.9. Grant Officer for State Agency Chrissy Vander Hook		**1.10. State Agency Telephone Number** 1-603-271-2065	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1 Jeffrey Thielman		**1.12. Name & Title of Grantee Signor 1** Jeffrey Thielman Chief Executive Officer	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) 08/14/26		**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:** 08 /14 /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").

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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 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

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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,

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

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

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

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

19. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

20. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

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

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

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

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

Initials_____

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EXHIBIT A

Special Provisions

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

- Exhibit D: Grant Award Notification
- Appendix 1: 2026-2027 Program Assurances
- Appendix 2: 2026-2027 General Assurances

2. The Grantee must sign the General Assurances from the NH Department of Education, Bureau of Federal Compliance and the Program Assurances annually.

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EXHIBIT B

Scope of Services

International Institute of New England in Manchester, NH will:

(1) prepare adults who are English language learners for, and place such adults in, unsubsidized employment in in-demand industries and occupations that lead to economic self-sufficiency; and

(2) integrate with the local workforce development system and its functions to carry out the activities of the program (AEFLA Sec. 243 (c)).

(3) IINE will provide adult education and English literacy and civics education concurrently and contextually with civics education in combination with integrated education and training activities, to include workforce preparation and occupational training

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EXHIBIT C

Method of Payment

Budget	Total
Grant Funding	$525,048.00

Limitations on Price: The grant Agreement will not exceed $525,048.00.

Source of Funding: Funds to support this request are available in FY 2027 and are anticipated to be available in FY 2028 and FY 2029 upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified.

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Fiscal Year	Class / Account	Class Title	Amount
2027	072-500575	Grants Federal	$175,016.00
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2029	072-500575	Grants Federal	$175,016.00
		Total	$525,048.00

Budget Summary				
Fiscal Year	2027	2028	2029	Total
Amount	$175,016.00	$175,016.00	$175,016.00	$525,048.00

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

The Grantee will be responsible for submitting required documentation, including signed Program Assurances, Budget Worksheet, and Certificate of Insurance, at the start of each new State fiscal year to receive the annual grant allocation.

Initials_____
Date 7/30/2026 | 1:51 PM PDT

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Caitlin D. Davis
Commissioner

Richard K. Sala
Deputy Commissioner

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

Exhibit D - GRANT SUBAWARD NOTIFICATION

1	**Primary Award to/by** Grant Program Name: CFDA Number: Amount of Federal Award: FAIN and Initial Date:	NH Department of Education by US Department of Labor **Integrated EL/Civics Education - Federal** 84.002 $1,765,424.00 26E55EE000134 on 07/01/2026
	SUBAWARD	
2	Recipient Name, LEA/RA ID, SAU, District and UEI:	International Institute of New England UEI: MTMCML95GNC9
3	Initial Award Date: Action Number & Type: Date of this Action:	Award to Commence upon Governor and Council Approval 1 Preliminary Award Date Assigned Upon Governor and Council Approval
4	Subaward Type: Project Description:	Formula Grant 84.002 Adult Education - State Grant Program
5	Award Period:	Federal period to complete activities and expend Program Year 2026-2027 (PY26) WIOA Title II (AEFLA) funds: July 1, 2026 - September 30, 2028 (See Block 11) Local period for each non-profit subrecipient (Reporting Authority [RA]) to complete activities and obligate/expend funds for this WIOA Title II (AEFLA) Integrated English Literacy and Civics Education (IELCE) grant will begin upon approval by Governor and Council of the RA's Grant Agreement through September 30, 2028. Period to request reimbursement of expended WIOA Title II Adult Education (AEFLA) grant 2026-2027 Program Year grant funds: July 1, 2026 - November 15, 2028.
6	Contacts:	Subrecipient: LEA Superintendent/RA Executive Director and Project Director NHED Program Administrator: Chrissy Vander Hook 603-931-0535 Chrissy.S.VanderHook@doe.nh.gov Grants Management System Contact: Courtney Frederick 603-271-6698 Courtney.L.Frederick@doe.nh.gov
7	Subaward Amount:	Previous Award Amount: 0.00 Net Change of Award Amount: $175,016.00 Updated Award Amount: $175,016.00
8	Laws, Regulations and Requirements:	EDGAR AS APPLICABLE 2 CFR AS APPLICABLE Title II of the Workforce Innovation and Opportunity Act (Adult Education and Family Literacy Act)
9	Maximum Allowed Indirect Cost Rate:	Indirect Cost Rate: 8% Max Rate: 5% Indirect Cost subject to Administrative Limitation of 5% (34 CFR 75.564(a)) https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/id-rates-for-web-fy27.pdf
10	Additional Federal Conditions:	Executive Order 13513 - Prohibition of Text Messaging While Driving **This grant is not intended for research and development.**

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GRANT SUBAWARD NOTIFICATION (Continued)

11	Additional NHED Conditions:	Subrecipients shall be reimbursed for allowable and documented costs when they are incurred. No advance payments will be made. NHED may impose additional conditions (2 CFR 200.332(i), 2 CFR 200.208(b)(2) and (c)(3)) or take enforcement actions (2 CFR 200.339) which may delay and/or reduce reimbursement amounts. Reimbursement is not guaranteed unless NHED has approved the activity. The subrecipient shall submit a complete and accurate Certificate of Federal Expenditure worksheet no later than December 31st of each year to the NHED which will include any expenditures under this grant incurred in the prior fiscal year. A copy of the worksheet will be provided to each subrecipient by the NHED in September of each fiscal year. This award is subject to the contents of both the FY27 version of NHED's General Assurances, Requirements and Definitions for Participation in Federal Programs document and the FY27 Federal Program Assurances as executed by the party that may legally bind the grantee listed in Block 2 above. Acceptance of this award and its related terms and conditions, is acknowledged by the grantee when reimbursement of funds is requested through the NHED Grants Management System by the grantee.
12	Access to Records and Monitoring Requirements:	The federal awarding agency, Inspectors General, the Comptroller General of the United States, and the NHED shall have the right of access to any documents, papers, or other records of the subrecipient which are pertinent to this subaward, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the subrecipient's personnel for the purpose of interview and discussion related to such documents. In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F, monitoring procedures may include, but not be limited to, on-site visits by NHED staff, limited scope audits, and/or other procedures. Subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the NHED. In the event the NHED determines that a limited scope audit of the subrecipient is appropriate, the subrecipient agrees to comply with any additional instructions provided by NHED staff to the subrecipient regarding such audit.
13	Project Closeout Requirements:	The subrecipient shall permit the NHED access to records and financial statements as necessary for audits and monitoring during the records retention period for three years after the completion of the subaward in accordance with 2 CFR 200.334.
14	Attachments	GOVERNMENT-WIDE ADMINISTRATIVE STATUTORY AND NATIONAL POLICY REQUIREMENTS FOR U.S. DEPARTMENT OF EDUCATION AWARDS Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) Notification to Perkins and AEFLA Grantees and Subgrantees of Updated PRWORA Interpretation of Federal Public Benefits USED Clarification of Federal Public Benefits Under the PRWORA USED Dear Colleague Letter: Reminder Regarding Prohibited Use of Federal Grants Funds for Lobbying and Allowable Membership Costs.

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

Dependent upon Governor and Council Approval
Date

Initials JT

Date 7/30/2026 | 1:51 PM

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OVERVIEW

This portion of the Notice of Award (NOA) 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 NOA Attachment consolidates information previously included in separate Grant Award Notification/NOA 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 14151, 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

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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 Checklist 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.	• Payment Integrity Information Act of 2019 (PIIA) • Cash Management Improvement Act of 1990 (CMIA)
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.	• 2 CFR Part 200.112, Conflict of interest • 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	• OMB Circular A-129, Policies for Federal Credit Programs and Non-Tax Receivables • See Certifications

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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.	• Drug-Free Workplace Act (41 USC 8101-8106) • 2 CFR Part 182, Government-Wide Requirements for Drug-Free Workplace (Financial Assistance) • See Certifications
Executive Compensation Reporting	Related to requirements to report certain information on compensation for executives.	• Federal Funding Accountability and Transparency Act of 2006 (FFATA) • 2 CFR Part 170, Reporting Subaward and Executive Compensation Information • 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.	• National Environmental Policy Act of 1969, as amended (42 USC 4321 *et seq*) • See Certifications
Fair Housing Practices	Related to protecting people from discrimination in housing under federally funded programs.	• Title VIII of the Civil Rights Act of 1968 (42 USC 3601 *et seq*) • 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.	• Religious Freedom Restoration Act of 1993 (42 USC 2000bb et seq) • Executive Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations • Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships with Faith-Based and Other Neighborhood Organizations • Executive Order 13831,

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

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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.	• Federal Funding Accountability and Transparency Act of 2006 (FFATA) • 2 CFR Part 170, Reporting Subaward and Executive Compensation Information • 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.	• 2 CFR Part 180, OMB Guidelines to Agencies on Government-Wide Debarment and Suspension (Nonprocurement) • 2 CFR 200.214, Suspension and debarment • Executive Orders 12549 and 12689, Debarment and suspension • See Certifications
Trafficking Victims Protection	Related to bans on providing funds to organizations involved in human trafficking.	• Trafficking Victims Protection Act (TVPA) of 2000, as amended, (22 USC 7104(g)) • 2 CFR Part 175, Award Term for Trafficking in Persons • See Certifications
Violations of Federal Criminal Law and Civil Actions	Related to requirements to disclose certain violations of Federal criminal law.	• False Claims Act (31 USC 3729-3733, False claims and 31 USC 3730, Civil actions for false claims) • Program Fraud and Civil Remedies Act (31 USC 3801 *et seq*) • 2 CFR 200.113, Mandatory disclosures • 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.	• Copeland Anti-Kickback Act (18 USC 874 and 40 USC 3145) • 48 CFR 22.403, Copeland Act

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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.	• The Davis-Bacon Act (40 USC 3141 *et seq*)
Whistleblower Protections	Related to protecting employees from reprisal for disclosing information about violations.	• Protection from Reprisal of Disclosure of Certain Information (41 USC 4712) • See Certifications

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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.

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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 the Notice of Award (NOA), 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 on the NOA, or through another notification provided by ED. The grant term or condition on the NOA, 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 on the NOA, 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:

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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(o) 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.

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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 government[2] 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

[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.

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negotiated.
  - 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:
     - Federal Identifying Number (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 BENFICIARY PROTECTIONS

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

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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).

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

July 10, 2025

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

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

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

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

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

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

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

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

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

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

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

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

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

Next Steps

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

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

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

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

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

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

Sincerely,

NICHOLAS MOORE

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

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

Title of Collection: Streamlined Clearance Process for Discretionary Grants.

OMB Control Number: 1894–0001.

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

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

Total Estimated Number of Annual Responses: 1.

Total Estimated Number of Annual Burden Hours: 3.

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

Ross Santy,

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

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

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DEPARTMENT OF EDUCATION

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

AGENCY: Office of the Secretary, Department of Education.

ACTION: Interpretive rule.

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

DATES: July 11, 2025.

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

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

SUPPLEMENTARY INFORMATION:

Full Text of Announcement

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

I. Background

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

III. Applicability of PRWORA to Specific Department Programs

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

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

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

(A) who has attained 16 years of age;

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

(C) who—

(i) is basic skills deficient;

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

(iii) is an English language learner.

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

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

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

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

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

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

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

IV. Verification

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

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

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

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

V. Conclusion

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

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

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

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

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

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

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

Signing Authority

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

Sharon Cooke,

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

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

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DEPARTMENT OF ENERGY

[GDO Docket No. EA–524]

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

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

ACTION: Notice of application.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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UNITED STATES DEPARTMENT OF EDUCATION

THE UNDER SECRETARY

September 29, 2025

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

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

Dear Colleague:

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

Statutory and Regulatory Background

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

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

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

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

Grantee Responsibilities

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

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

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

Consequences for Noncompliance

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

Disclaimer

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

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Sincerely,

Nicholas Kent
Under Secretary

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New Hampshire Department of Education School Year 2026-2027

GRANT PROGRAM ASSURANCES DOCUMENT

The following are the 2026-2027 school year (SY) New Hampshire Department of Education (NHED) **Program Assurances** for the following federal formula/competition grants:

- Title II of WIOA (AEFLA), Adult Education and Literacy Programs
- Title II of WIOA (AEFLA), Integrated English Language and Civics Education Programs

Subrecipients must submit a signed copy of the Program Assurances to the NHED prior to receiving federal funds for grants awarded under Title II Workforce Innovation and Opportunity Act (the Adult Education and Family Literacy Act, AEFLA). By signing the Program Assurances, the subrecipient assures that it will accept and administer the funds in accordance with all applicable Federal and State statutes and regulations. Program Assurances shall be provided as part of the 2026-2027 AEFLA Applications within the Grants Management System (GMS) by uploading this fully executed document to the LEA Homepage in GMS. Failure to upload a fully executed copy of this document will result in the withholding of funds until such time as the executed document is uploaded and verified. Incomplete documents will be returned for revision but must be received **no later than September 1, 2026,** for a subrecipient to receive a subaward.

Attached is **Appendix A** which outlines the items removed from prior years "Grant Program Assurances Document." Please note that while these items were removed because they do not require the subrecipient to provide assurance, they are still required per legislation to which the subrecipient must adhere.

Lastly, the language within this document has been updated to reflect a broad array of subrecipients. Eligible subrecipients of AEFLA are defined by statute as one of the following: a local educational agency; a community-based organization or faith-based organization; a volunteer literacy organization; an institution of higher education; a public or private nonprofit agency; a library; a public housing authority; a nonprofit institution that is not described in any of the preceding list and has the ability to provide adult education and literacy activities to eligible individuals; a consortium or coalition of the agencies, organizations, institutions, libraries, or authorities described in the preceding list; and a partnership between an employer and an entity described in the preceding list. The subrecipient's authorized official is the top executive in the organization that makes decisions on spending, staffing, and policies.

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Superintendent/Executive Officer Contact Information:

Subrecipient Name:	International Institute of New England
Subrecipient Authorized Official Name:	Jeffrey Thielman
Subrecipient Authorized Official Title:	President &CEO
Subrecipient Authorized Official Phone:	6,176,959,990.00
Subrecipient Authorized Official Email:	jthielman@iine.org

The Subrecipient's Authorized Official must review and sign each section. Once the document is fully executed it needs to be uploaded to the GMS LEA Homepage as part of the AEFLA Grant Process no later than September 1, 2026. The NHED will review and subsequently approve/return these assurances if not fully executed. **Subawards will not be awarded until the subrecipient has a fully executed and approved Program Assurances and General Assurances document on file with NHED (inclusive of these Assurances).**

At the end of this document, are the General Education Provisions Act (GEPA) Section 427 which requires each subrecipient applying for federal funds to include a description of the steps the subrecipient proposes to ensure equitable access to and participation in its federally assisted programs for students, teachers, and other program beneficiaries with special needs. The statute highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Determine needs based on whether these or other barriers may prevent students, teachers, or other staff from such access to, or participation in, the federally funded projects or activities.

Each subrecipient accepting federal grants must provide a description of how it will ensure equitable access for students and teachers to participate in federally assisted programs. Please provide a clear and succinct description of how the subrecipient plans to address the barriers that are applicable to the subrecipients needs.

Program Assurances are reviewed and signed by the Subrecipient Authorized Official, indicating agreement with the laws and regulations specific to a grant type. The assurances below are not all-inclusive as to the entire scope of requirements for the subrecipient. Subrecipient Authorized Officials are responsible for understanding all requirements of the grants.

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Process

Each subrecipient must fully execute these assurances by;

1. The Subrecipient Authorized Official reviews the assurances for each federal program in which the subrecipient is participating and consults with the School Board/Board of Trustees/Directors about the assurances.
2. The Subrecipient Authorized Official signs and dates the bottom of the Program Assurance document.
3. **All** Subrecipient Authorized Official's must complete the GEPA section.
4. **Local Educational Agency (LEA) subrecipients**: upload the document in its entirety to the LEA 2026-2027 homepage in the Grants Management System (GMS).
5. **Reporting Authority (RA) subrecipients**: if in GMS, upload the document in its entirety to the RA 2026-2027 homepage in GMS.
6. **Other subrecipients (not in GMS)**: return this document to the appropriate Federal Program Manager via email. AEFLA subrecipients not in GMS shall submit documentation to adulteducation@doe.nh.gov.

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Section A: Assurances for Title II of WIOA (AEFLA), All Adult Education and Literacy Programs

All Sections cited are from the Workforce Innovation and Opportunity Act (WIOA), unless otherwise noted. Title II of WIOA is entitled the Adult Education and Family Literacy Act (AEFLA), which further defines the requirements of grants funded under WIOA by the New Hampshire Department of Education's Bureau of Career Development.

The subrecipient hereby assures the New Hampshire Department of Education (NHED) that pursuant to the requirements in WIOA and AEFLA the subrecipient will:

A-1 PROGRAM RESPONSIVENESS TO REGIONAL NEED

The subrecipient must be responsive to regional needs as identified in the State Workforce and Innovation Board's (SWIB) combined state plan and serve individuals in the community who are identified in the SWIB combined state plan as most in need of adult education and literacy activities, including individuals—

Who have low levels of literacy skills; or
Who are English language learners (Sec. 231(e)(1)).

A-2 SERVING THE MOST IN NEED

The subrecipient is responsible for serving eligible individuals with disabilities, including eligible individuals with learning disabilities (Sec. 231(e)(2)).

The subrecipient must demonstrate effectiveness in improving the literacy of eligible individuals, to meet State-adjusted levels of performance for the primary indicators of performance described in the WIOA Performance Accountability System, especially with respect to eligible individuals who have low levels of literacy (Sec. 231(e)(3)).

The subrecipient must identify whether the region has a demonstrated need for additional English language acquisition and civics education programs (Sec. 231 (e)(13)).

The subrecipient must promote concurrent enrollment in programs and activities under the Partner Programs of the Workforce Innovation and Opportunity Act Combined State Plan (Sec. 232(3)).

The subrecipient is responsible for serving the needs of *eligible individuals* including those with barriers to employment including displaced homemakers, low-income individuals, ex-offenders, and others (Sec. 232(6)).

Eligible Individual is defined as an individual who (A) has attained 16 years of age; (B) is not enrolled or required to be enrolled in secondary school under State law; and (C) is (i) is basic skills deficient, (ii) does not have a secondary school diploma or its recognized equivalent, and has not achieved an equivalent level of education; or (iii) is an English language learner (Sec. 203(4)).

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A-3 SERVICE DELIVERY FORMAT AND SCHEDULES

Subrecipients must use technology, services, and delivery systems, including distance education in a manner sufficient to increase the amount and quality of learning and demonstrate how such technology, services, and systems lead to improved performance (Sec. 231(e)(7)).

The subrecipient must offer flexible schedules and coordination with Federal, State, and local support services (such as childcare, transportation, mental health services, and career planning) that are necessary to enable individuals, including individuals with disabilities or other special needs, to attend and complete programs (Sec. 231(e)(11)).

The subrecipient must participate in cooperative arrangements with other agencies, institutions, or organizations for the delivery of adult education and literacy activities (Sec. 232(2)).

A-4 INSTRUCTION

Program must be of sufficient intensity and quality, and based on the most rigorous research available, so that participants achieve substantial learning gains; and use instructional practices that include the essential components of reading instruction (Sec. 231(e)(5)).

Reading, writing, speaking, mathematics, and English language acquisition instruction delivered by the eligible provider, are to be based on the best practices derived from the most rigorous research available and appropriate, including scientifically valid research and effective educational practice (Sec. 231(e)(6)).

The subrecipient must provide contextualized instruction that includes the use of occupationally relevant materials, so that an individual acquires the skills needed to transition to and complete postsecondary education and training programs, obtain and advance in employment leading to economic self-sufficiency, and to exercise the rights and responsibilities of citizenship (Sec. 231(e)(8)).

Program activities must be delivered by well-trained instructors, counselors, and administrators who meet any minimum qualifications established by the State, where applicable, and who have access to high quality professional development, including through electronic means (Sec. 231(e)(9)).

Program activities must coordinate with other available education, training, and social service resources in the community, such as by establishing strong links with elementary schools and secondary schools, postsecondary educational institutions, institutions of higher education, local workforce investment boards, one-stop centers, job training programs, and social service agencies, business, industry, labor organizations, community-based organizations, nonprofit organizations, and intermediaries, for the development of career pathways (Sec. 231(e)(10)).

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A-5 ALIGNMENT WITH STATE WORKFORCE PLAN

The subrecipient is required to align its program and activities with the strategy and goals of the NH Works Combined State Workforce Plan and contribute to the strategies outlined in the Plan including the use of data to inform program decisions and improve program performance (Sec. 231(e)(4)).

The subrecipient must work to meet the State-adjusted levels of performance described in the NH Works Combined State Plan, and will collect data to report on such performance indicators (Sec. 232(4)).

The subrecipient is required to coordinate with other local NH Works partners including participation or representation in partner meetings; establishing referral procedures; ensuring direct access to adult education services; and contributing to the development of career pathways (Sec. 232(5)).

A-6 INTEGRATED EDUCATION AND TRAINING

Subrecipients that choose to provide Integrated Education and Training activities must provide adult education and literacy activities concurrently and contextually with *workforce preparation activities* and workforce training for a specific occupation or occupational cluster for the purpose of educational and career advancement (Sec. 203 (11)).

> *Workforce Preparation Activities* are activities, programs, or services designed to help an individual acquire a combination of basic academic skills, critical thinking skills, digital literacy skills, and self-management skills, including competencies in utilizing resources, using information, working with others, understanding systems, and obtaining skills necessary for successful transition into and completion of postsecondary education or training, or employment (Sec. 203 (17)).

A-7 INFORMATION MANAGEMENT

Subrecipient must maintain a high-quality information management system that has the capacity to report measurable participant outcomes (consistent with the Performance Accountability System described in section 116 of WIOA) and to monitor program performance (Sec. 231(e)(12)).

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

Per Sec. 116(b)(2)(A), the Primary Indicators of Performance for AEFLA subrecipients consist of:

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1. the percentage of program participants who are in unsubsidized employment during the second quarter after exit from the program;
2. the percentage of program participants who are in unsubsidized employment during the fourth quarter after exit from the program;
3. the median earnings of program participants who are in unsubsidized employment during the second quarter after exit from the program;
4. the percentage of program participants who obtain a recognized postsecondary credential, or a secondary school diploma or its recognized equivalent (subject to clause (iii of WIOA Sec. 116)), during participation in or within 1 year after exit from the program;
5. the percentage of program participants who, during a program year, are in an education or training program that leads to a recognized postsecondary credential or employment and who are achieving measurable skill gains toward such a credential or employment; and
6. the indicators of effectiveness in serving employers established pursuant to clause (iv).

Subrecipients must follow the National Reporting System (NRS)-approved state assessment and data collection policy.

A-8 FUNDING USES

Subrecipients must use AEFLA grant funds to establish or operate programs that provide adult education and literacy activities, including programs that provide such activities concurrently (Sec. 231(b)).

> *Adult Education and Literacy Activities* means programs, activities, and services that include adult education, literacy, workplace adult education and literacy activities, family literacy activities, English language acquisition activities, integrated English literacy and civics education, workforce preparation activities, or integrated education and training (Sec. 203(2)).

Funds provided under AEFLA must be spent consistent with the requirements within AEFLA (Sec. 232 (1)).

A-9 LOCAL ADMINISTRATIVE COST LIMITATIONS (Sec. 233)

(1) Not less than 95 percent shall be expended for carrying out adult education and literacy activities; and

(2) The remaining amount, not to exceed 5 percent, shall be used for planning, administration (including carrying out the requirements of the performance accountability system - LACES), Professional development, and the activities described in paragraphs (3) and (5) of section 232.

> SPECIAL RULE. ln cases where the cost limits described in subsection (a) are too restrictive to allow for the activities described in subsection (a)(2), the eligible provider shall negotiate with the eligible agency in order to determine an adequate level of funds to be used for noninstructional purposes.

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A-10 SUPPLEMENT, NOT SUPPLANT

Funds made available for adult education and literacy activities under this title shall supplement and not supplant other State or local public funds expended for adult education and literacy activities (Se. 241(a)).

Subrecipients are expected to provide a local match to grant funds in an amount that is not less than 25 percent of the total amount of grant funds expended for adult education and literacy activities, in keeping with the State's requirement to do the same (Sec. 222(b)(1)(B)).

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Section B: Assurances for Title II of WIOA (AEFLA), Additional Assurances by Integrated English Literacy and Civics Education Programs

All Sections cited are from the Workforce Innovation and Opportunity Act (WIOA), unless otherwise noted. Title II of WIOA is entitled the Adult Education and Family Literacy Act (AEFLA), which further defines the requirements of grants funded under WIOA by the New Hampshire Department of Education's Bureau of Career Development.

The subrecipient hereby assures the New Hampshire Department of Education (NHED) that pursuant to the requirements in AEFLA, Section 243:

B-1 GOALS OF INTEGRATED ENGLISH LITERACY AND CIVICS EDUCATION SERVICES

Each program that receives funding under this section shall:

1. Prepare adults who are English language learners for, and place such adults in, unsubsidized employment in in-demand industries and occupations that lead to economic self-sufficiency (Sec. 243(c)(1)); and
2. Integrate with the local workforce development system and its functions to carry out the activities of the program(Sec. 243(c)(2).

B-2 INTEGRATED EDUCATION AND TRAINING

Each Integrated English Literacy and Civics Education (IELCE) program that receives funding under this section shall support the goals of IELCE programs (B-1) in combination with *Integrated Education and Training* activities (Sec. 243 (a)).

Integrated Education and Training is a service approach that provides adult education and literacy activities concurrently and contextually with workforce preparation activities and workforce training for a specific occupation or occupational cluster for the purpose of educational and career advancement (Sec. 203 (11)).

Workforce Preparation Activities are activities, programs or services designed to help an individual acquire a combination of basic academic skills, critical thinking skills, digital literacy skills, and self-management skills, including competencies in utilizing resources, using information, working with others, understanding systems, and obtaining skills necessary for successful transition into and completion of postsecondary education or training, or employment (Sec. 203(17)).

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General Education Provisions Act (GEPA) Section 427 Requirements

Please summarize your answers carefully and completely. Use additional pages as needed.

Contact information for the person responsible for fulfilling the GEPA requirement below:

Name and Title: _____

Phone Number: _____

Email Address: _____

GEPA 427 General Educational Provisions Act Requirement

Section 427 of the General Education Provisions Act (GEPA) (20 U.S.C. 1228a) applies to applicants for grant awards under the formula programs within these Program Assurances. All applicants must include answers to the following four (4) sections.

1. Describe how your entity's existing mission, policies, or commitments ensure equitable access to, and equitable participation in, the proposed project or activity.

2. Based on your proposed project or activity, what barriers may impede equitable access and participation of students, educators, or other beneficiaries?

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3. Based on the barriers identified, what steps will you take to address such barriers to equitable access and participation in the proposed project or activity?

4. What is your timeline, including targeted milestones, for addressing these identified barriers?

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SIGNATURE PAGE

By signing this document, I attest I have read and understand the obligations of all the assurance statements above (Section A through B) and will ensure that the subrecipient complies with the assurances for the federal program(s) in which the subrecipient is accepting federal funds for the 2026-2027 School Year. I further attest that I have provided a copy of all the assurances for the program(s) in which the subrecipient will participate to the School Board/Board of Trustees/Directors and have consulted with them, including explaining the obligations of the subrecipient under these assurances. I will ensure that the subrecipient will upload this signed document to the LEA Homepage in GMS or provide a copy to the appropriate Program Manager and a copy will be kept on file at the subrecipients location.

Furthermore, I have completed GEPA section 427 to the best of my abilities and assure the necessary steps will be taken to ensure equitable access of federal funding and programming for all students, families, teachers, etc.

Jeffrey Thielman

Subrecipient Authorized Official Signature

7/30/2026 | 1:51 PM PDT

Date

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Appendix 2

New Hampshire Department of Education

2026-2027

GENERAL ASSURANCES, REQUIREMENTS AND DEFINITIONS FOR PARTICIPATION IN FEDERAL PROGRAMS

A. Definitions (2 CFR 200.1)

1) **Audit finding** – Deficiencies which the auditor is required by 2 CFR 200.516 (a) to report in the schedule of findings and questioned costs.

2) **Community based organization** – The term "community-based organization" means a public or private nonprofit organization of demonstrated effectiveness that— (A) is representative of a community or significant segments of a community; and (B) provides educational or related services to individuals in the community.

3) **Local educational agency** – A public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State, or for a combination of school districts or counties as are recognized in a State as an administrative agency for its public elementary schools or secondary schools.

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

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

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

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7) **Reporting authority** – An eligible entity for a subaward that does not meet the definition of local educational agency. Such as; public academies, non-public schools, child care centers, adult education centers, etc.

8) **Subaward** – An award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a Federal award received by the pass-through entity. It does not include payments to a contractor, beneficiary, or participant. A subaward may be provided through any form of legal agreement consistent with criteria in with 2 CFR 200.331, including an agreement the pass-through entity considers a contract.

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

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

B. General Assurances

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

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

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

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

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

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

6) The subrecipient will comply with all Federal statutes, administrative rules and executive orders including provisions protecting free speech, religious liberty, public welfare, the environment, and those prohibiting discrimination. These include, but are not limited to:
   a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin;
   b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C.§§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex.
   c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps;
   d) The Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age;
   e) The Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse;
   f) The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;
   g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records;
   h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing;
   i) Any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made;
   j) The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) and the Protection of Pupil Rights Amendment (PPRA) (20 U.S.C. § 1232h; 34 CFR Part 98); and
   k) The requirements of any other statute(s), administrative rule, executive order, dear colleague letter, or non-regulatory guidance which may apply to the application.

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

8) The subrecipient will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds. The subrecipient further assures that no federally appropriated funds have been paid or will be paid by or on behalf of the subrecipient to any person for influencing or attempting to influence an officer or employee

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of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.

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

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

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

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

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

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

15) The control of funds provided to a subrecipient that is a local educational agency, under each program, and title to property acquired with those funds, will be in a public agency, and a public agency will administer those funds and property.

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

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US Department of Education).

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

18) The subrecipient will comply with the Stevens Amendment.

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

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

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

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

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

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

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

26) The subrecipient will submit a fully executed and accurate FY26 Single-Audit Certification

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(required) and the Federal Expenditures Worksheet (if applicable) to the NHED no later than December 31, 2026. The worksheet will be provided to each subrecipient by the NHED via email and is posted on the NHED website.

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

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

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

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

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

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

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

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

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

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

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

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

C. Explanation of Grants Management Requirements

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

1. Financial Management Systems

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

Specifically, the financial management system must be able to:

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

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The subrecipient must adequately safeguard all assets and assure that they are used solely for authorized purposes.

e) Generate comparisons of expenditures with budget amounts for each federal award.

2. Written Policies and Procedures

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

Policy/Procedure Name	In Accordance With	Policy	Procedure
Drug-Free Workplace Policy	34 CFR 84.200 and the Drug-Free Workplace Act of 1988	☑	N/A
Procurement Policy & Procedure	2 CFR 200.317-327	☑	☑
Conflict of Interest/Standard of Conduct Policy	2 CFR 318(c)(1)	☑	N/A
Inventory Management Policy & Procedure	2 CFR 200.313(d)	☑	☑
Travel Policy	2 CFR 200.475(b)	☑	N/A
Subrecipient Monitoring Policy & Procedure (if applicable)	2 CFR 200.332(d)	☑	☑
Time and Effort Policy & Procedure	2 CFR 200.430	☑	☑
Records Retention Policy & Procedure	2 CFR 200.334	☑	☑
Prohibiting the Aiding and Abetting of Sexual Abuse Policy	ESEA Section 8546	☑	N/A
Allowable Cost Determination Policy	2 CFR 200.302(b)(7)	☑	N/A
Gun Free School Act	Gun Free School Act of 1994	☑	N/A
Cash Management	2 CFR 200.302(b)(6) and 200.305	☑	☑
Nonsmoking Policy for Children's Services	ESEA Section 8573	☑	N/A

3. Internal Controls

The subrecipient must:

a) Establish, maintain, and document effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should comply with the guidance outlined in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of

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Sponsoring Organizations of the Treadway Commission (COSO).

b) Comply with the U.S. Constitution, federal statutes, regulations, applicable executive order, and non-regulatory guidance, as applicable, and the terms and conditions of the federal awards.
c) Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.
d) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local and tribal laws regarding privacy and responsibility over confidentiality.
e) Retain all Federal award records and other supporting documentation in accordance with 2 CFR 200.334.

4. Allowable Costs

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

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

5. Audits

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

a) In the event that the subrecipient expends $1,000,000 or more in federal awards in its fiscal year, the subrecipient must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F. In determining the federal awards expended in its fiscal year, the subrecipient shall consider all sources of federal awards, including federal resources received from the NHED. The determination of amounts of federal awards expended should be in accordance with the guidelines established by 2 CFR 200, Subpart F.
b) In connection with the audit requirements, the subrecipient shall also fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508.
c) If the subrecipient expends less than $1,000,000 in federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, is not required. In the

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event that the subrecipient expends less than $1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from subrecipient resources obtained from non-federal entities).

The subrecipient assures it will implement the following audit responsibilities:

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

6. Reports to be Submitted

Audits/Management Decisions

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

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

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

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

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

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

Single Audit Certifications and Federal Expenditures Worksheet

A fully executed and accurate FY26 Single-Audit Certification (required) and Federal Expenditures Worksheet (if applicable) shall be submitted to the NHED no later than **December 31, 2026**. A copy of the forms will be provided to each subrecipient by the NHED via email.

7. Debarment, Suspension, and Other Responsibility Matters

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

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

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

The subrecipient certifies that it and its principals:

a) Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from covered transactions by any federal Department or agency.
b) Have not within a three-year period preceding this application been convicted of or had a

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civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; commission of embezzlement; theft, forgery, bribery, falsification, or destruction of records; making false statements; or receiving stolen property.

c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in this certification.
d) Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9. Gun Possession

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

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

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

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

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

10. Lobbying

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

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

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

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

11. Subrecipient Monitoring

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

12. More Restrictive Conditions

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

Initials of Senior Official: JT
Initials of Board Chair: AK

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13. Obligations by Subrecipients

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

14. Personnel Costs – Time Distribution

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

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

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

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

15. Protected Prayer in Public Elementary and Secondary Schools

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

16. Purchasing/Procurement

The non-Federal entity must have and use documented procurement procedures, consistent with

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the standards of this section and 2 CFR 200.317 - 2 CFR 200.327 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

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

17. Retention and Access to Records

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

18. The Stevens Amendment

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

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

19. Transfer of Disciplinary Records

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

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

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

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elementary school or secondary school for any student who is enrolled or seeks, intends, or is instructed to enroll, on a full- or part-time basis, in the school.

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

20. Compliance with FERPA and PPRA

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

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

Initials of Senior Official: JT
Initials of Board Chair: AK

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CERTIFICATION

Instructions: The Senior Official **must** consult with the Board (School Board, Board of Trustees, Board of Directors, etc.) of the subrecipient by informing said Board about the subrecipients participation in Federal Programs and the terms and conditions of the General Assurances, Requirements and Definitions for Participation in Federal Programs. The Senior Official and the Chair/President of the Board **must** sign this certification page (and initial all other pages) as described below and return it to the NHED. **No subawards will be made by the NHED without a fully executed copy of this General Assurances, Requirements and Definitions for Participation in Federal Programs on file.**

Senior Official Certification:

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

Accordingly, I, the undersigned official legally authorized to bind the named subrecipient hereby apply for participation in federally funded education programs on behalf of the subrecipient named below. I certify, to the best of my knowledge, that the below subrecipient will adhere to and comply with these General Assurances, Requirements and Definitions for Participation in Federal Programs (pages 1 through 19 inclusive). I further certify that I have informed the members of the Board of the federal funds the subrecipient will be receiving and of these General Assurances, Requirements and Definitions for the Participation in Federal Programs for the subrecipients participation in said programs.

Subrecipient Name (must match applicant name): International Institute of New England, Inc.

Jeffrey Thielman	Jeffrey Thielman	7/30/2026 | 1:51 PM PDT
Typed Name of Senior Official	Signature	Date

Initials of Senior Official: JT
Initials of Board Chair: AK

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Board Certification:

I, the undersigned official representing the Board, acknowledge that the Senior Official, as identified above, has consulted with all members of the Board, in furtherance of the Board's obligations (including those enumerated in RSA 189:1-a for local educational agencies), and pursuant to the Board's oversight of federal funds the subrecipient will be receiving and of the General Assurances, Requirements and Definitions for Participation in Federal Programs in said programs.

Avak Kahvejian		7/30/2026 | 5:58 PM EDT
Typed Name of Board Chair/ President (on behalf of the Board)	Signature	Date

Docusign Envelope ID: 0AB3A642-6728-8294-8298-7676CA318FDD

CERTIFICATE OF AUTHORITY

I, __Sam Epee-Bounya_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of __International Institute of New England, Inc._____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on ___December 1_____, 2015__, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That _Jeffrey Thielman, President and CEO_____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of International Institute of New England, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 7/8/2026 | 1:55 PM PDT

Sam Epee-Bounya
Signature of Elected Officer
Name: Sam Epee-Bounya
Title: Board member

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: **739194**

Certificate Number: **0007900067**

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

David M. Scanlan
Secretary of State

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 05/07/2026

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 Willis Towers Watson Northeast, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	CONTACT NAME: WTW Certificate Center PHONE (A/C, No, Ext): 1-877-945-7378 FAX (A/C, No): 1-888-467-2378 E-MAIL ADDRESS: certificates@wtwco.com
INSURED International Institute of New England, Inc. 2 Bolyston Street 3rd Floor Boston, MA 02116	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A: Philadelphia Indemnity Insurance Company — 18058 INSURER B: Technology Insurance Company Inc — 42376 INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** W45933858 **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. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2684307	05/05/2026	05/05/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ $ $ $ $ $ $	1,000,000 100,000 5,000 1,000,000 3,000,000 3,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			PHPK2684307	05/05/2026	05/05/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) [ ]	$ $ $ $ $	1,000,000
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 10,000			PHUB910913	05/05/2026	05/05/2027	EACH OCCURRENCE AGGREGATE [ ]	$ $ $	5,000,000 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: No If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		TWC4734688	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $	 1,000,000 1,000,000 1,000,000

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

Part One of the Workers Comp policy applies to the States of: Connecticut, Florida, Maine, Massachsetts, New Hampshire, New Jersey, New York, Rhode Island & Virginia.

CERTIFICATE HOLDER

NH Department of Education
25 Hall St
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Patricia A Forney

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SR ID: 29903894 BATCH: 4438939

NONPROFIT COVER SHEET

A. Entity Name: International Institute of New England

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

Joseph Gilbert, Education Manager: jgilbert@iine.org

Henry Harris, Managing Director: hharris@iine.org

C. List Board of Directors and Affiliations

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

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

Name	Role	Annual Salary	Amount Paid From This Contract
Henry Harris	Managing Director	$147,529	$0
Joseph Gilbert	Associate Director of ESL	$96,514	$14,477.17
Hannah Granok	Education Manager	$78,765	$25,992.53

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

E. Check one of the following:

[x] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[x] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

FINANCIAL DISCLOSURES

G. Check one the following:

[x] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

2. BALANCE SHEET

Assets	
Cash & Equivalents	$
Investments	$
Real Estate (less any depreciation)	$
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$
All other assets	$
Total Assets	$

Liabilities	
Accounts Payable	$
Loans Payable	$
All other liabilities	$
Total Liabilities	$



Mission Statement

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



International Institute of New England

FINANCIAL STATEMENTS
SEPTEMBER 30, 2025 AND 2024

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

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September 30, 2025 and 2024

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Independent Auditor's Report

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

In performing an audit in accordance with GAAS, we:

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

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

AAFCPAs, Inc.

Boston, Massachusetts
March 5, 2026

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Financial Position
September 30, 2025 and 2024

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

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Activities and Changes in Net Assets
For the Years Ended September 30, 2025 and 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:						
Government contracts	$ 21,586,741	$ -	$ 21,586,741	$ 21,846,676	$ -	$ 21,846,676
Grants and contributions	5,076,541	796,176	5,872,717	5,340,434	5,540,374	10,880,808
Donated goods and services	1,113,632	-	1,113,632	702,186	-	702,186
Program service fees and contracted services	567,904	-	567,904	499,790	-	499,790
Other revenue	36,796	-	36,796	51,563	-	51,563
Net assets released from time restrictions	1,827,651	(1,827,651)	-	405,658	(405,658)	-
Net assets released from purpose restrictions	393,163	(393,163)	-	569,503	(569,503)	-
Total revenues	30,602,428	(1,424,638)	29,177,790	29,415,810	4,565,213	33,981,023
Expenses:						
Program services	22,261,990	-	22,261,990	22,562,081	-	22,562,081
General and administrative	3,558,897	-	3,558,897	4,064,556	-	4,064,556
Fundraising	2,588,109	-	2,588,109	2,261,598	-	2,261,598
Total expenses	28,408,996	-	28,408,996	28,888,235	-	28,888,235
Changes in net assets from operations	2,193,432	(1,424,638)	768,794	527,575	4,565,213	5,092,788
Investment return	1,740,337	-	1,740,337	2,307,471	-	2,307,471
Changes in net assets	3,933,769	(1,424,638)	2,509,131	2,835,046	4,565,213	7,400,259
Net Assets:						
Beginning of year	16,805,358	6,626,317	23,431,675	13,970,312	2,061,104	16,031,416
End of year	$ 20,739,127	$ 5,201,679	$ 25,940,806	$ 16,805,358	$ 6,626,317	$ 23,431,675

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Cash Flows
For the Years Ended September 30, 2025 and 2024

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

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statement of Functional Expenses
For the Year Ended September 30, 2025
(With Summarized Comparative Totals for the Year Ended September 30, 2024)

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

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

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

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

The accompanying notes are an integral part of these statements.

1. OPERATIONS AND NONPROFIT STATUS

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

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

Cash

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

Property and Equipment and Depreciation

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

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

Government Contracts, Contribution Receivable and Allowance for Doubtful Accounts

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Allowance for Credit Losses

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

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

Fair Value Measurements

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements (Continued)

The three-tier hierarchy of inputs is as follows:

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

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

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

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

Investments

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

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

Statements of Activities and Changes in Net Assets

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

Revenue Recognition

Government Contracts, Grants and Contributions

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Government Contracts, Grants and Contributions (Continued)

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

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

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

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

Revenue from Contracts with Customers - Topic 606

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Revenue from Contracts with Customers - Topic 606 (Continued)

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

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

Other

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

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

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

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Expense Allocations

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

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

Advertising Costs

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

Donated Goods and Services

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

2. **SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Donated Goods and Services (Continued)

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

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

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

Income Taxes

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

Subsequent Events

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

Net Assets

Net Assets Without Donor Restrictions:

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

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets (Continued)

Net Assets With Donor Restrictions:

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

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

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

3. RETIREMENT PLAN

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

4. INVESTMENTS

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

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

5. INVESTMENTS (Continued)

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

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

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

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

6. CONCENTRATIONS

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

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

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

7. FUNDING

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

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

8. LINE OF CREDIT

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

9. LEASES

Nature of Leases

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

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

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

9. LEASES (Continued)

Nature of Leases (Continued)

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

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

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

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

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

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

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

10. CONDITIONAL GOVERNMENT CONTRACTS AND GRANTS

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

10. CONDITIONAL GOVERNMENT CONTRACTS AND GRANTS (Continued)

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

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

11. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

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

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

12. PROPERTY AND EQUIPMENT AND DEPRECIATION

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

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

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

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

13. GOVERNMENT CONTRACTS AND CONTRIBUTIONS RECEIVABLE

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

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

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

14. SUBSEQUENT EVENT

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

15. RECLASSIFICATION

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

HENRY HARRIS, MSW

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

PROFESSIONAL EXPERIENCE

INTERNATIONAL INSTITUTE OF NEW ENGLAND, Manchester, NH 2021-Present

Managing Director

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, Manchester, NH 2013-2021

Client Services and Community Outreach Director

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

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

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

ANNIE E. CASEY FOUNDATION, Concord, NH 2003-2013

Franklin Resource Center Program Director

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

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

Casey Family Services Family Support Specialist

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

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

THE COUNSELING CENTER OF NASHUA, Nashua, NH 2001 - 2003

Neuropsychological Technician

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

EDUCATION

Master of Social Work, University of New Hampshire, 2014
Clinical internship at the Payson Center for Cancer, Concord, NH

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

CERTIFICATIONS

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

NAMI Suicide Prevention Trainer (2014)

Joseph Gilbert

Education

University of New Hampshire, Durham, NH
M.A., Languages and Linguistics, September 2019
M.F.A. in Writing, Fiction concentration, May 2013.
B.A. English, Philosophy minor, cum laude May 2006.

Experience

International Institute of New England (IINE)

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

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

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

St. Thomas Aquinas High School, Dover, NH

- Substitute teacher, Fall 2006 - Spring 2011

Select Professional Development

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

Select Service and Presentations

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

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

Languages
French (conversational, intermediate reading)
Spanish (elementary)

Educational Platforms
Canvas (expert)
BlackBoard
Burlington English

Data Management Systems
Banner
LACES
Apricot

Standardized Tests
TABE
TOEFL
BEST Literacy

Hannah Granok | LinkedIn: https://www.linkedin.com/in/hannah-granok-msw-606b06216/

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Education

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

Master of Social Work

Honor Societies: Phi Alpha, Tri-Alpha

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

Bachelor of Arts in Psychology, *Magna cum laude*

Minors in Physics, Anthropology, and History

Scholarly activity

Jean, H. (2020). Higher Education and the Workforce in NH. *Spectrum*, *9*(1). https://scholars.unh.edu/spectrum/vol9/iss1/3

Professional Experience

International Institute of New England

Education Manager (January 2024 - Present)

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

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

Career Navigator (July 2022 - December 2023)

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

Skills Training Specialist (August 2021-July 2022)

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

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- Increased student digital literacy by teaching website credibility, Google Workspace, and Zoom skills.
- Offered graduated students continued support including career/education counseling, referral to other services, job search assistance, and state LNA test preparation.
- Led LNA for Success Program debrief meetings, including analyzing program data and identifying areas for improvement.
- Networked with community partners to raise awareness of the LNA for Success program.

Education Services Intern (June 2021-August 2021)

- Completed intakes from start to finish, including data entry.
- Tutored intermediate class students in vocabulary, homework, and computer skills.
- Assisted students in signing out chrome books.
- Completed case notes for standardized testing, tutoring, and COVID-19 information.
- Substituted for 2 intermediate English as a second language class sessions.

The Center for New Americans

MSW Intern (January 2024 - September 2024)

- Develop, implement, and evaluate a bridge program to assist English Language Learners who want to pursue college, a career path, or the HiSET with acquiring the prerequisite English skills.
- Assist with the Amiko Youth Program.

Professional Development

- **General Department of Education Trainings:**
  - Data Entry Group Meetings (July 2022 - Present)
  - Intake and Assessment Group Meetings (July 2022 - Present)
  - Counselor Group Meetings (July 2022 - Present)
  - DOE Data Institute 2022 - Advanced
  - DOE Data Institute 2022 - Data Analysis
  - DOE Data Institute 2023 - Advanced
  - DOE Data Institute 2023 - Quarterly Report Training
  - DOE Data Institute 2023 - LACES & Follow Up Training
  - DOE Data Institute 2023 - Online Registration Portal Training
  - DOE Data Institute 2025 - Data Analysis
  - IET Design Camp
  - IET Advanced Design Camp
  - State IET Coaching (September 2024 - Jan 2025)
  - State IET Design Project (2025)
  - TABE Certification

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- ➢ TABE Online Training
- ➢ TABE 13/14 Certification
- ➢ TABE Clas-E C/D Certification
- ➢ BEST Plus 3.0 Certification
- ➢ DOE Narrative Report Discussion (2024, 2025)
- ➢ Learning Circles Kick Off Meeting
- ➢ NH Adult Ed Conference (2023, 2024)

❖ **Standards in Action Trainings:**
- ➢ College and Career Readiness Standards (Self Paced Canvas Course)
- ➢ English Language Arts Curriculum Review Cohort 2
- ➢ EL Institute

❖ **Canvas Trainings:**
- ➢ Getting Started with Canvas (Self Paced Canvas Course)
- ➢ iLearn NH Canvas Ambassadors Program
  - ■ Outcomes and Rubrics for Teachers
  - ■ Group Work and Collaboration
  - ■ Getting Started with Canvas Badges
  - ■ Data for Teachers
  - ■ Creating Assessments with New Quizzes
- ➢ Kultura, Canvas, and You
- ➢ iLearn NH Universal Design for Learning Training

❖ **Burlington English Trainings:**
- ➢ Administrative Training with Burlington English
- ➢ Student Lessons in Burlington English
- ➢ Teaching with Burlington Core and Burlington Grammar
- ➢ Teaching with Burlington English Career Courses

❖ **Conferences:**
- ➢ NNETESOL Conference (2022, 2025)
- ➢ NH Works Conference (2024, 2025)
- ➢ Apprenticeship NH Summit (2022, 2023, 2024)

❖ **Leadership Training:**
- ➢ RITx Leadership Essentials Professional Certificate
- ➢ UNH Professional Development and Training Group Introduction to Leadership Course
  - ■ Leadership Essentials
  - ■ Communication Skills for Leaders
  - ■ Constructive/Courageous Conversations Skills
  - ■ You Can't Pour from an Empty Cup: Tools for Building Resilience, Keeping Your Energy Reserves High, and Maintaining Equanimity

❖ **Miscellaneous Trainings:**
- ➢ USCRI Reception and Placement Training

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- Building Bridges to IET: Empowering English Language Learners for Career Success
- Red Cross Adult & Pediatric First Aid/CPR/AED, Opioid Overdose and Naloxone-Nasal Atomizer Administration
- Red Cross Blood Borne Pathogens
- Red Cross Head, Neck, Muscles, Bone, and Joint Injuries and Splinting
- ADP Fire Marshal Certificate
- ADP Office Safety Certificate
- KnowBe4 Yearly Cybersecurity Awareness Training
- Trauma Informed Cognitive Behavioral Therapy
- NCTSN 12 Core Concepts
- Class in Trauma informed practice (as part of my MSW)
- Class in Grant Writing and Fund Development (as part of my MSW)

Presentations and Panels

- NH Works Conference (October 2025)
  - Beyond the Familiar Classroom: Alternative Adult Ed Models for Workforce Skills
- Apprenticeship NH Summit (November 2024)
  - Pathways to Diversity: A Panel Discussion on Successful Talent Development
- Manchester Community College ESOL Professional Development Series (October 2023)
  - Supporting ESOL Students at MCC
- NH Adult Education 2023 Spring Conference (April 2023)
  - Bringing Together Community Partners to Support an IET Program
  - So the Curriculum Says It's Aligned with CCRS, Is It Really? Pannel
- Apprenticeship in Your Community: Manchester Community College (November 2022)
  - Diversity, Equity, and Inclusion Panel

Skills

Microsoft Office, Apricot, LACES, Canvas, Coding (C++,Python, HTML), Organization, and Research.

Volunteer Work

Tutoring (2015-2022)

Volunteer tutor at Portsmouth High School and tutored for friends and family:

High School: Math (Algebra 1, Algebra 2, and Pre-calculus) and Physics

College: Various Math courses, English Composition, and Social Sciences

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
11227	International Christian Embassy Jerusalem-USA, Inc	PO Box 332974	Murfreesboro	TN	37133	G	5/15/2026
17281	International City Management Association Retirement Corporation	777 North Capitol Street, NE, Suite 600-TAX	Washington	DC	20002-4240	G	5/15/2026
14980	International City/County Management Association	316 Mountain Ave SWRoanoke, VA 24016	Roanoke	VA	24016	G	5/15/2026
35122	International College of Dentists	615 S. Saginaw Street, Suite 3008	Flint	MI	48502	G	5/15/2026
19070	International Community Foundation	2505 N Avenue	National City	CA	91950	G	5/15/2026
16735	International Concern for Children Foundation	15 Baker Road	Epping	NH	03042	G	5/15/2026
13227	International Conservation Caucus Foundation	1200 Potomac Street, NW	Washington	DC	20007	G	5/15/2026
31615	International Consortium of Investigative Journalists, Inc.	1730 Rhode Island Ave NW Ste 317Washington, DC 20	Washington	DC	20036	X	5/15/2025
17873	International Council of Shopping Centers Foundation, Inc.	1251 Avenue of the Americas, 45th FloorNew York, NY	New York	NY	10020	G	5/15/2026
15339	International Crane Foundation, Inc.	316 Mountain Avenue SW	Roanoke	VA	24016	G	8/15/2026
19677	International Crisis Aid	PO Box 510167	St. Louis	MO	63151-0167	G	5/15/2026
34301	International Dark-Sky Association, Inc.	5049 East Broadway Boulevard, Suite 105Tucson, AZ 85	Tucson	AZ	85711	G	5/15/2026
19608	International Disaster Emergency Service, Inc.	355 Park 32 West Dr.Noblesville, IN 46062-9218	Noblesville	IN	46062-9218	G	5/15/2026
33281	International End of Life Doula Association	C/O 3675 Crestwood Parkway NW, Suite 350	Duluth	GA	30096	G	5/15/2026
13268	International Essential Tremor Foundation	PO Box 14005	Lenexa	KS	66285-4005	G	8/15/2026
12429	International Eye Foundation	10801 Connecticut Avenue	Kensington	MD	20895-2134	G	11/14/2026
16639	International F O P Association, Inc.	1520 Clay Street, Suite H-2	North Kansas City	MO	64116	G	5/15/2026
10604	International Fellowship of Christians & Jews, Inc.	303 E Wacker Dr., Suite 2300Chicago, IL 60601	Chicago	IL	60601	G	5/15/2026
19118	International Fellowship of Evangelical Students/USA, Inc	PO Box 46007Madison, WI 53744	Madison	WI	53744	G	5/15/2026
34260	International Foundation for CDKL5 Research	C/O 3675 Crestwood Parkway, Suite 350	Duluth	GA	30096	G	5/15/2026
15352	International Foundation for Gastrointestinal Disorders Inc	537 Long Point Rd Ste 101Mount Pleasant, SC 29466	Mount Pleasant	SC	29466	G	5/15/2026
1550	International Fund for Animal Welfare, Inc.	290 Summer Street	Yarmouth Port	MA	02675	G	5/15/2026
3301	International Honor Society of Nursing Foundation, Inc.	550 West North Street	Indianapolis	IN	46202	G	11/14/2026
30009	International House	2299 Piedmont AvenueBerkeley, CA 94720	Berkeley	CA	94720	G	5/15/2026
13499	International Institute for Integrated Health & Higher Consciousness	251 Crandon Boulevard, Suite 107	Biscayne	FL	33149	G	5/15/2026
14017	International Institute of New England, Inc.	2 Boylston Street, 3rd FL	Boston	MA	02116	G	8/15/2026
12078	International Justice Mission	PO Box 2227Arlington, VA 22202	Arlington	VA	22202	G	8/15/2026
31573	International Literacy Association	PO Box 8139	Newark	DE	19714-8139	G	11/14/2026
12203	International Medical Corps	12400 Wilshire Boulevard, Suite 1500	Los Angeles	CA	90025	G	11/14/2025
32294	International Messengers	110 Orchard StClear Lake, IA 50428	Clear Lake	IA	50428	G	5/15/2026
13796	International Minority Hub	1 New Hampshire Avenue, Suite 125	Newington	NH	03801	X	5/15/2019
33212	International Mountain Bicycling Association	1035 Pearl Street, Suite 317Boulder, CO 80302	Boulder	CO	80302	G	11/15/2025
17089	International Myeloma Foundation	4400 Coldwater Canyon Avenue, Suite 300	Studio City	CA	91604	G	2/15/2026

NONPROFIT COVER SHEET

A. Entity Name: International Institute of New England

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

Joseph Gilbert, Education Manager: jgilbert@iine.org

Henry Harris, Managing Director: hharris@iine.org

C. List Board of Directors and Affiliations

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

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

Name	Role	Annual Salary	Amount Paid From This Contract
Henry Harris	Managing Director	$147,529	$0
Joseph Gilbert	Associate Director of ESL	$96,514	$14,477.17
Hannah Granok	Education Manager	$78,765	$25,992.53

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

E. Check one of the following:

[x] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[x] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

FINANCIAL DISCLOSURES

G. Check one the following:

[x] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

2. BALANCE SHEET

Assets	
Cash & Equivalents	$
Investments	$
Real Estate (less any depreciation)	$
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$
All other assets	$
Total Assets	$

Liabilities	
Accounts Payable	$
Loans Payable	$
All other liabilities	$
Total Liabilities	$



Mission Statement

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



International Institute of New England

FINANCIAL STATEMENTS
SEPTEMBER 30, 2025 AND 2024

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Contents
September 30, 2025 and 2024

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AAFCPAs
great minds | great hearts

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Westborough, MA 01581
508.366.9100
aafcpa.com

Independent Auditor's Report

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

In performing an audit in accordance with GAAS, we:

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

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

AAFCPAs, Inc.

Boston, Massachusetts
March 5, 2026

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Financial Position
September 30, 2025 and 2024

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

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Activities and Changes in Net Assets
For the Years Ended September 30, 2025 and 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:						
Government contracts	$ 21,586,741	$ -	$ 21,586,741	$ 21,846,676	$ -	$ 21,846,676
Grants and contributions	5,076,541	796,176	5,872,717	5,340,434	5,540,374	10,880,808
Donated goods and services	1,113,632	-	1,113,632	702,186	-	702,186
Program service fees and contracted services	567,904	-	567,904	499,790	-	499,790
Other revenue	36,796	-	36,796	51,563	-	51,563
Net assets released from time restrictions	1,827,651	(1,827,651)	-	405,658	(405,658)	-
Net assets released from purpose restrictions	393,163	(393,163)	-	569,503	(569,503)	-
Total revenues	30,602,428	(1,424,638)	29,177,790	29,415,810	4,565,213	33,981,023
Expenses:						
Program services	22,261,990	-	22,261,990	22,562,081	-	22,562,081
General and administrative	3,558,897	-	3,558,897	4,064,556	-	4,064,556
Fundraising	2,588,109	-	2,588,109	2,261,598	-	2,261,598
Total expenses	28,408,996	-	28,408,996	28,888,235	-	28,888,235
Changes in net assets from operations	2,193,432	(1,424,638)	768,794	527,575	4,565,213	5,092,788
Investment return	1,740,337	-	1,740,337	2,307,471	-	2,307,471
Changes in net assets	3,933,769	(1,424,638)	2,509,131	2,835,046	4,565,213	7,400,259
Net Assets:						
Beginning of year	16,805,358	6,626,317	23,431,675	13,970,312	2,061,104	16,031,416
End of year	$ 20,739,127	$ 5,201,679	$ 25,940,806	$ 16,805,358	$ 6,626,317	$ 23,431,675

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statements of Cash Flows
For the Years Ended September 30, 2025 and 2024

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

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

Statement of Functional Expenses
For the Year Ended September 30, 2025
(With Summarized Comparative Totals for the Year Ended September 30, 2024)

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

The accompanying notes are an integral part of these statements.

INTERNATIONAL INSTITUTE OF NEW ENGLAND, INC.

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

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

The accompanying notes are an integral part of these statements.

1. OPERATIONS AND NONPROFIT STATUS

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

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

Cash

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

Property and Equipment and Depreciation

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

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

Government Contracts, Contribution Receivable and Allowance for Doubtful Accounts

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Allowance for Credit Losses

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

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

Fair Value Measurements

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements (Continued)

The three-tier hierarchy of inputs is as follows:

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

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

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

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

Investments

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

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

Statements of Activities and Changes in Net Assets

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

Revenue Recognition

Government Contracts, Grants and Contributions

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Government Contracts, Grants and Contributions (Continued)

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

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

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

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

Revenue from Contracts with Customers - Topic 606

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Revenue from Contracts with Customers - Topic 606 (Continued)

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

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

Other

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

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

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

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Expense Allocations

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

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

Advertising Costs

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

Donated Goods and Services

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

2. **SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Donated Goods and Services (Continued)

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

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

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

Income Taxes

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

Subsequent Events

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

Net Assets

Net Assets Without Donor Restrictions:

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

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets (Continued)

Net Assets With Donor Restrictions:

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

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

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

3. RETIREMENT PLAN

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

4. INVESTMENTS

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

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

5. INVESTMENTS (Continued)

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

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

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

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

6. CONCENTRATIONS

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

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

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

7. FUNDING

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

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

8. LINE OF CREDIT

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

9. LEASES

Nature of Leases

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

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

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

9. LEASES (Continued)

Nature of Leases (Continued)

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

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

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

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

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

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

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

10. CONDITIONAL GOVERNMENT CONTRACTS AND GRANTS

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

10. CONDITIONAL GOVERNMENT CONTRACTS AND GRANTS (Continued)

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

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

11. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

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

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

12. PROPERTY AND EQUIPMENT AND DEPRECIATION

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

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

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

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

13. GOVERNMENT CONTRACTS AND CONTRIBUTIONS RECEIVABLE

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

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

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

14. SUBSEQUENT EVENT

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

15. RECLASSIFICATION

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

HENRY HARRIS, MSW

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

PROFESSIONAL EXPERIENCE

INTERNATIONAL INSTITUTE OF NEW ENGLAND, Manchester, NH 2021-Present

Managing Director

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

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

SOUTHERN NEW HAMPSHIRE SERVICES, Manchester, NH 2013-2021

Client Services and Community Outreach Director

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

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

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

ANNIE E. CASEY FOUNDATION, Concord, NH 2003-2013

Franklin Resource Center Program Director

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

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

Casey Family Services Family Support Specialist

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

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

THE COUNSELING CENTER OF NASHUA, Nashua, NH 2001 - 2003

Neuropsychological Technician

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

EDUCATION

Master of Social Work, University of New Hampshire, 2014
Clinical internship at the Payson Center for Cancer, Concord, NH

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

CERTIFICATIONS

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

NAMI Suicide Prevention Trainer (2014)

Joseph Gilbert

Education

University of New Hampshire, Durham, NH
M.A., Languages and Linguistics, September 2019
M.F.A. in Writing, Fiction concentration, May 2013.
B.A. English, Philosophy minor, cum laude May 2006.

Experience

International Institute of New England (IINE)

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

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

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

St. Thomas Aquinas High School, Dover, NH

- Substitute teacher, Fall 2006 - Spring 2011

Select Professional Development

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

Select Service and Presentations

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

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

Languages
French (conversational, intermediate reading)
Spanish (elementary)

Educational Platforms
Canvas (expert)
BlackBoard
Burlington English

Data Management Systems
Banner
LACES
Apricot

Standardized Tests
TABE
TOEFL
BEST Literacy

Hannah Granok | [redacted]

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Education

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

Master of Social Work

Honor Societies: Phi Alpha, Tri-Alpha

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

Bachelor of Arts in Psychology, *Magna cum laude*

Minors in Physics, Anthropology, and History

Scholarly activity

Jean, H. (2020). Higher Education and the Workforce in NH. *Spectrum*, *9*(1). https://scholars.unh.edu/spectrum/vol9/iss1/3

Professional Experience

International Institute of New England

Education Manager (January 2024 - Present)

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

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

Career Navigator (July 2022 - December 2023)

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

Skills Training Specialist (August 2021-July 2022)

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

- ❖ Increased student digital literacy by teaching website credibility, Google Workspace, and Zoom skills.
- ❖ Offered graduated students continued support including career/education counseling, referral to other services, job search assistance, and state LNA test preparation.
- ❖ Led LNA for Success Program debrief meetings, including analyzing program data and identifying areas for improvement.
- ❖ Networked with community partners to raise awareness of the LNA for Success program.

Education Services Intern (June 2021-August 2021)

- ❖ Completed intakes from start to finish, including data entry.
- ❖ Tutored intermediate class students in vocabulary, homework, and computer skills.
- ❖ Assisted students in signing out chrome books.
- ❖ Completed case notes for standardized testing, tutoring, and COVID-19 information.
- ❖ Substituted for 2 intermediate English as a second language class sessions.

The Center for New Americans

MSW Intern (January 2024 - September 2024)

- ❖ Develop, implement, and evaluate a bridge program to assist English Language Learners who want to pursue college, a career path, or the HiSET with acquiring the prerequisite English skills.
- ❖ Assist with the Amiko Youth Program.

Professional Development

- ❖ **General Department of Education Trainings:**
  - ➢ Data Entry Group Meetings (July 2022 - Present)
  - ➢ Intake and Assessment Group Meetings (July 2022 - Present)
  - ➢ Counselor Group Meetings (July 2022 - Present)
  - ➢ DOE Data Institute 2022 - Advanced
  - ➢ DOE Data Institute 2022 - Data Analysis
  - ➢ DOE Data Institute 2023 - Advanced
  - ➢ DOE Data Institute 2023 - Quarterly Report Training
  - ➢ DOE Data Institute 2023 - LACES & Follow Up Training
  - ➢ DOE Data Institute 2023 - Online Registration Portal Training
  - ➢ DOE Data Institute 2025 - Data Analysis
  - ➢ IET Design Camp
  - ➢ IET Advanced Design Camp
  - ➢ State IET Coaching (September 2024 - Jan 2025)
  - ➢ State IET Design Project (2025)
  - ➢ TABE Certification

- ➢ TABE Online Training
- ➢ TABE 13/14 Certification
- ➢ TABE Clas-E C/D Certification
- ➢ BEST Plus 3.0 Certification
- ➢ DOE Narrative Report Discussion (2024, 2025)
- ➢ Learning Circles Kick Off Meeting
- ➢ NH Adult Ed Conference (2023, 2024)

❖ **Standards in Action Trainings:**

- ➢ College and Career Readiness Standards (Self Paced Canvas Course)
- ➢ English Language Arts Curriculum Review Cohort 2
- ➢ EL Institute

❖ **Canvas Trainings:**

- ➢ Getting Started with Canvas (Self Paced Canvas Course)
- ➢ iLearn NH Canvas Ambassadors Program
  - ■ Outcomes and Rubrics for Teachers
  - ■ Group Work and Collaboration
  - ■ Getting Started with Canvas Badges
  - ■ Data for Teachers
  - ■ Creating Assessments with New Quizzes
- ➢ Kultura, Canvas, and You
- ➢ iLearn NH Universal Design for Learning Training

❖ **Burlington English Trainings:**

- ➢ Administrative Training with Burlington English
- ➢ Student Lessons in Burlington English
- ➢ Teaching with Burlington Core and Burlington Grammar
- ➢ Teaching with Burlington English Career Courses

❖ **Conferences:**

- ➢ NNETESOL Conference (2022, 2025)
- ➢ NH Works Conference (2024, 2025)
- ➢ Apprenticeship NH Summit (2022, 2023, 2024)

❖ **Leadership Training:**

- ➢ RITx Leadership Essentials Professional Certificate
- ➢ UNH Professional Development and Training Group Introduction to Leadership Course
  - ■ Leadership Essentials
  - ■ Communication Skills for Leaders
  - ■ Constructive/Courageous Conversations Skills
  - ■ You Can't Pour from an Empty Cup: Tools for Building Resilience, Keeping Your Energy Reserves High, and Maintaining Equanimity

❖ **Miscellaneous Trainings:**

- ➢ USCRI Reception and Placement Training

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- ➢ Building Bridges to IET: Empowering English Language Learners for Career Success
- ➢ Red Cross Adult & Pediatric First Aid/CPR/AED, Opioid Overdose and Naloxone-Nasal Atomizer Administration
- ➢ Red Cross Blood Borne Pathogens
- ➢ Red Cross Head, Neck, Muscles, Bone, and Joint Injuries and Splinting
- ➢ ADP Fire Marshal Certificate
- ➢ ADP Office Safety Certificate
- ➢ KnowBe4 Yearly Cybersecurity Awareness Training
- ➢ Trauma Informed Cognitive Behavioral Therapy
- ➢ NCTSN 12 Core Concepts
- ➢ Class in Trauma informed practice (as part of my MSW)
- ➢ Class in Grant Writing and Fund Development (as part of my MSW)

Presentations and Panels

- ❖ NH Works Conference (October 2025)
  - ➢ Beyond the Familiar Classroom: Alternative Adult Ed Models for Workforce Skills
- ❖ Apprenticeship NH Summit (November 2024)
  - ➢ Pathways to Diversity: A Panel Discussion on Successful Talent Development
- ❖ Manchester Community College ESOL Professional Development Series (October 2023)
  - ➢ Supporting ESOL Students at MCC
- ❖ NH Adult Education 2023 Spring Conference (April 2023)
  - ➢ Bringing Together Community Partners to Support an IET Program
  - ➢ So the Curriculum Says It's Aligned with CCRS, Is It Really? Pannel
- ❖ Apprenticeship in Your Community: Manchester Community College (November 2022)
  - ➢ Diversity, Equity, and Inclusion Panel

Skills

Microsoft Office, Apricot, LACES, Canvas, Coding (C++,Python, HTML), Organization, and Research.

Volunteer Work

Tutoring (2015-2022)

Volunteer tutor at Portsmouth High School and tutored for friends and family:

High School: Math (Algebra 1, Algebra 2, and Pre-calculus) and Physics

College: Various Math courses, English Composition, and Social Sciences

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
11227	International Christian Embassy Jerusalem-USA, Inc	PO Box 332974	Murfreesboro	TN	37133	G	5/15/2026
17281	International City Management Association Retirement Corporation	777 North Capitol Street, NE, Suite 600-TAX	Washington	DC	20002-4240	G	5/15/2026
14980	International City/County Management Association	316 Mountain Ave SWRoanoke, VA 24016	Roanoke	VA	24016	G	5/15/2026
35122	International College of Dentists	615 S. Saginaw Street, Suite 3008	Flint	MI	48502	G	5/15/2026
19070	International Community Foundation	2505 N Avenue	National City	CA	91950	G	5/15/2026
16735	International Concern for Children Foundation	15 Baker Road	Epping	NH	03042	G	5/15/2026
13227	International Conservation Caucus Foundation	1200 Potomac Street, NW	Washington	DC	20007	G	5/15/2026
31615	International Consortium of Investigative Journalists, Inc.	1730 Rhode Island Ave NW Ste 317Washington, DC 20	Washington	DC	20036	X	5/15/2025
17873	International Council of Shopping Centers Foundation, Inc.	1251 Avenue of the Americas, 45th FloorNew York, NY	New York	NY	10020	G	5/15/2026
15339	International Crane Foundation, Inc.	316 Mountain Avenue SW	Roanoke	VA	24016	G	8/15/2026
19677	International Crisis Aid	PO Box 510167	St. Louis	MO	63151-0167	G	5/15/2026
34301	International Dark-Sky Association, Inc.	5049 East Broadway Boulevard, Suite 105Tucson, AZ 85	Tucson	AZ	85711	G	5/15/2026
19608	International Disaster Emergency Service, Inc.	355 Park 32 West Dr.Noblesville, IN 46062-9218	Noblesville	IN	46062-9218	G	5/15/2026
33281	International End of Life Doula Association	C/O 3675 Crestwood Parkway NW, Suite 350	Duluth	GA	30096	G	5/15/2026
13268	International Essential Tremor Foundation	PO Box 14005	Lenexa	KS	66285-4005	G	8/15/2026
12429	International Eye Foundation	10801 Connecticut Avenue	Kensington	MD	20895-2134	G	11/14/2026
16639	International F O P Association, Inc.	1520 Clay Street, Suite H-2	North Kansas City	MO	64116	G	5/15/2026
10604	International Fellowship of Christians & Jews, Inc.	303 E Wacker Dr., Suite 2300Chicago, IL 60601	Chicago	IL	60601	G	5/15/2026
19118	International Fellowship of Evangelical Students/USA, Inc	PO Box 46007Madison, WI 53744	Madison	WI	53744	G	5/15/2026
34260	International Foundation for CDKL5 Research	C/O 3675 Crestwood Parkway, Suite 350	Duluth	GA	30096	G	5/15/2026
15352	International Foundation for Gastrointestinal Disorders Inc	537 Long Point Rd Ste 101Mount Pleasant, SC 29466	Mount Pleasant	SC	29466	G	5/15/2026
1550	International Fund for Animal Welfare, Inc.	290 Summer Street	Yarmouth Port	MA	02675	G	5/15/2026
3301	International Honor Society of Nursing Foundation, Inc.	550 West North Street	Indianapolis	IN	46202	G	11/14/2026
30009	International House	2299 Piedmont AvenueBerkeley, CA 94720	Berkeley	CA	94720	G	5/15/2026
13499	International Institute for Integrated Health & Higher Consciousness	251 Crandon Boulevard, Suite 107	Biscayne	FL	33149	G	5/15/2026
14017	International Institute of New England, Inc.	2 Boylston Street, 3rd FL	Boston	MA	02116	G	8/15/2026
12078	International Justice Mission	PO Box 2227Arlington, VA 22202	Arlington	VA	22202	G	8/15/2026
31573	International Literacy Association	PO Box 8139	Newark	DE	19714-8139	G	11/14/2026
12203	International Medical Corps	12400 Wilshire Boulevard, Suite 1500	Los Angeles	CA	90025	G	11/14/2025
32294	International Messengers	110 Orchard StClear Lake, IA 50428	Clear Lake	IA	50428	G	5/15/2026
13796	International Minority Hub	1 New Hampshire Avenue, Suite 125	Newington	NH	03801	X	5/15/2019
33212	International Mountain Bicycling Association	1035 Pearl Street, Suite 317Boulder, CO 80302	Boulder	CO	80302	G	11/15/2025
17089	International Myeloma Foundation	4400 Coldwater Canyon Avenue, Suite 300	Studio City	CA	91604	G	2/15/2026