

BOARD OF EDUCATION
WEDNESDAY, OCTOBER 28, 2026
5:00 PM

NASHUA NORTH BOARDROOM

Meetings are broadcast live on Channel 22 via Comcast or

LIVE Stream link to watch/listen Nashua ETV is: <http://tinyurl.com/NashuaETVStream>

AGENDA

ROLL CALL
OPENING STATEMENT
PLEDGE OF ALLEGIANCE

RECOGNITION/PRESENTATION(S):

CONSENT AGENDA

- | | |
|--|------------------|
| • Board of Education Meeting Minutes | October 13, 2026 |
| • Finance & Operations Committee Meeting Minutes | October 19, 2026 |
| • Policy Committee Meeting Minutes | October 20, 2026 |
| • Special BOE Meeting Minutes | October 21, 2026 |
| • Communications | |
| ○ Email Correspondence List (sent via email) | |

ITEMS REMOVED FROM CONSENT AGENDA

COMMUNICATIONS OUTSIDE THE CONSENT AGENDA

PUBLIC QUESTION/COMMENT PERIOD LIMITED TO ITEMS ON THIS AGENDA [15-minute time limit]

SUPERINTENDENT'S COMMENTS

BOARD RESPONSE TO SUPERINTENDENT'S COMMENTS

STUDENT MEMBERS OF THE BOARD COMMENTS

COMMITTEE ON BUDGET

COMMITTEE ON FINANCE AND OPERATIONS

- Recommendation to approve the purchase of three (3) vehicles from Grappone Ford in the following amounts, One-ton Dump Truck \$92,735; F250 Pickup with Cab \$77,127; Maverick Pick-up Truck \$36,605; and a Field Tractor from M.B. Tractor via Sourcewell for \$65,143.07. Funding will come from the City of Nashua CERF account.
- Recommendation to approve the Nashua School District entering into Power Purchasing Agreements for Main Dunstable Elementary, Birch Hill Elementary, Bicentennial Elementary, and the School Administration Building. Funding will come from the City of Nashua CERF account.
- Recommendation to approve the contract with ACM Staffing LLC for staffing of 0.6 FTE SLP for the 2026-2027 school year at a cost not to exceed \$79,560.00. Funding to be charged to the Operating Budget under Contracted Services.
- Recommendation to approve the contract with Beyond Words LLC for staffing of 0.4 FTE SLP for the 2026-2027 school year at a cost not to exceed \$46,800.00. Funding to be charged to the Operating Budget under Contracted Services.
- Recommendation to approve the contract with Champion Speech Therapy and Contracting Services LLC for staffing of 0.2 FTE SLP and 1.0 SLPA for the 2026-2027 school year at a cost not to exceed \$90,935.00. Funding to be charged to
- Recommendation to approve the contract amendment to increase the contract with SLP Mama-to-be LLC by \$30,030.00, for regular, weekly staffing of 0.4 FTE SLP, for the 2026-2027 school year, at a total cost not to exceed \$76,930.00. Funding to be charged to the Operating Budget under Contracted Services.
- Recommendation to approve the contract with Amergis Healthcare Staffing, Inc. for staffing of 1.0 FTE BT for the 2026-2027 school year at a cost not to exceed \$43,680.00. Funding to be charged to the Operating Budget under Out-of-District Budget.
- Recommendation to approve the contract with BlazerWorks LLC for staffing of 20 hours per week BCBA and 2.0 FTE RBT for the 2026-2027 school year at a total cost not to exceed \$206,640.00. Funding to be charged to the Operating Budget under Contracted Services.

- Recommendation to approve the contract with Daniel Chick for up to 20 hours per week of Special Education Instruction and Services for the 2026-2027 school year at a cost not to exceed \$57,000.00. Funding to be charged to the Operating Budget under Contracted Services.
- Recommendation to approve the FY27 September Transfer Report

COMMITTEE ON POLICY

Second Reading

- None

First Reading

- ACE - Procedural Safeguards: Non-Discrimination on the Basis of Handicap/Disability
- IHBA - Programs for Pupils with Disabilities
- IHBA-R1 - Programs for Pupils with Disabilities Section 504 – Notice of Parent & Student Rights
- IHBAA - Criteria for Special Education Evaluations
- IHBAB - Special Education Evaluations

COMMITTEE ON CURRICULUM AND EVALUATION

COMMITTEE ON HUMAN RESOURCES

UNFINISHED BUSINESS

NEW BUSINESS

- Presentation of 2025-2026 SAS Data
- BOE signature on DOE-25 Report (no motion needed)
- BOE signature on MS-25 Report (no motion needed)
- Special Education Advisory Council Update

LIAISON REPORTS

PUBLIC COMMENTS [15-minute time limit]

BOARD MEMBERS' COMMENTS

NONPUBLIC SESSION, IF NEEDED:

RSA 91 A:3 II (a) The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him, unless the employee affected (1) has a right to a meeting and (2) requests an open meeting in which case the request shall be granted.

RSA 91 A:3 II (b) The hiring of any person as a public employee.

RSA 91 A:3 II (c) Matters which, if discussed in public, likely would affect adversely the reputation of any person, other than a member of the BOE, unless such person requests an open meeting.

RSA 91 A:3 II (e) Consideration or negotiation of pending claims or litigation which has been threatened in writing or filed against the body or agency or any subdivision thereof, or against any member thereof, because of his membership in such body or agency, until the claim or litigation has been fully adjudicated or otherwise settled....

RSA 91 A:3 III Minutes of the meetings in nonpublic session shall be kept and the record of all actions shall be promptly made available for public inspection, except as provided in this section. Minutes and decisions reached in nonpublic session shall be publicly disclosed within 72 hours of the meeting, *unless, by recorded vote of 2/3 of the members present taken in public session, it is determined that divulgence of the information likely would affect adversely the reputation of any person other than a member of the Board....*

NEXT MEETING(S):

BOE Meeting, Monday, November 16, 2026 @ 6:00 pm

ADJOURNMENT;

NONMEETING FOR NEGOTIATIONS, IF NEEDED;

NONMEETING WITH COUNSEL, IF NEEDED



38 Riverside Street
Nashua, NH 03060
603-966-1500, Fax: 603-594-4361

Shawn Smith
Director, Plant Operations

October 22, 2025

To: Krystal De Gray, Chief Operating Officer

Fm: Shawn M. Smith, Plant Operations Director

Subj: Approval of Four CERF Vehicles

Attached are quotes for four replacement vehicles. These are on the Capital Equipment Reserve Fund (CERF) schedule for replacement this fiscal year. In summary we are submitting the following.

- **Grounds One Ton Dump Truck.** The cost for this Ford vehicle is \$92,735 (\$100,000 was budgeted in CERF). This replaces a 2011 truck of similar capability. Purchase is from Grappone Ford via the State of NH contract.
- **F250 Pickup with Cab.** The cost for this Ford vehicle is \$77,127 (\$70,000 was budgeted in CERF). This replaces a 2014 cargo van. We are going with a different vehicle configuration as it will better suite the tradesman's work needs. Purchase is from Grappone Ford via the State of NH contract.
- **Maverick Pickup with Cab.** The cost for this Ford vehicle is \$37,605 (\$66,792 was budgeted in CERF). This replaces a 2014 sedan. It is a hybrid vehicle. Purchase is from Grappone Ford via the State of NH contract.
- **Kubota Field Tractor.** The cost for this tractor is \$65,143.07 (\$90,000 was budgeted in CERF). This replaces a 2003 tractor. Purchase is from M.B. Tractor via Sourcewell, the nationwide contract.

I recommend the BOE approve purchase of three vehicles from Grappone Ford, and one from MB Tractor, in the amounts stated above. Funding will come from the City of Nashua CERF account.

Shawn M. Smith



Preview Order N107 - F3H 4x4 Reg Chas Cab DRW: Order Summary Time of Preview: 10/07/2026 14:42:38 Receipt: 10/7/2026

Dealership Name: Grappone Ford

Sales Code : F11300

Dealer Rep.	Nicholas Berner	Type	Fleet	Vehicle Line	Superduty	Order Code	N107
Customer Name	Nashua sd	Priority Code	M1	Model Year	2027	Price Level	720

DESCRIPTION	MSRP	DESCRIPTION	MSRP
F350 4X4 CHASSIS CAB DRW/145	\$54575	JOB #1 ORDER	\$0
145 INCH WHEELBASE	\$0	SPARE TIRE AND WHEEL	\$350
TOTAL BASE VEHICLE	\$54575	TRAILER BRAKE CONTROLLER	\$300
ICONIC SILVER METALLIC	\$0	JACK	\$0
VINYL 40/20/40 SEATS	\$0	WHEEL WELL LINERS - FRONT	\$180
MEDIUM DARK SLATE	\$0	350 AMP ALTERNATOR	\$0
PREFERRED EQUIPMENT PKG.640A	\$0	EXTERIOR BACKUP ALARM	\$280
XL TRIM	\$0	PRICE CONCESSION INDICATOR	\$0
AIR CONDITIONING -- CFC FREE	\$0	REMARKS TRAILER	\$0
AM/FM STEREO MP3/CLK	\$0	DUAL BATTERY	\$210
7.3L DEVCT NA PFI V8 ENGINE	\$0	REAR VIEW CAMERA & PREP KIT	\$515
10-SPEED AUTO TORQSHIFT	\$0	CONN PKG:1 YR INCL W/FORD APP	\$0
LT245/75R17E BSW ALL-TERRAIN	\$165	SECURITY PACKAGE: 1 YR INCL	\$0
4.30 RATIO LIMITED SLIP AXLE	\$385	SPECIAL DEALER ACCOUNT ADJUSTM	\$0
FORD FLEET SPECIAL ADJUSTMENT	\$0	SPECIAL FLEET ACCOUNT CREDIT	\$0
FRONT LICENSE PLATE BRACKET	\$0	FUEL CHARGE	\$0
PLATFORM RUNNING BOARDS	\$320	NET INVOICE FLEET OPTION (B4A)	\$0
14000# GVWR PACKAGE	\$0	PRICED DORA	\$0
50 STATE EMISSIONS	\$0	ADVERTISING ASSESSMENT	\$0
SNOW PLOW PREP PACKAGE	\$350	DESTINATION & DELIVERY	\$2795

TOTAL BASE AND OPTIONS
DISCOUNTS
TOTAL

PRICE INCLUDES ALL DISCOUNTS AND
INCENTIVES AS OF 10.7.26=\$52,262
QUOTE VALID FOR 30 DAYS

MSRP
\$60425
NA
\$60425

ORDERING FIN: QC713 END USER FIN: QC713

INCENTIVES

Acc. Code ID :10 Contract/Ref # :31-570V Bid Date :09/02/26State : NH

DISCOUNTS:
\$-2900.00

WITH 2 EXTRA KEYS

52,262
40,473

92,735



QUOTATION



63 BRIDGE ST. SALEM, MA 01970 | TEL: (978) 745-2500 | FAX: (978) 745-4484 | WWW.BRAKEANDCLUTCH.COM

10/22/26

To: GRAPPONE

Attn: NICK

From: PETER

3/17/26

Email:

TBD - NASHUA SCHOOL

Make: Ford

Model: F350

Fuel:

CA: 60"

Super Hauler - 9FT 3/4 YARD - DUMP BODY

Standard Features:

Requires 60" C/A DRW

- CS615T-EMDA 10.3 Ton Capacity Scissor Hoist, Electric Double Acting
- 16" High Sides with (2) Vertical Braces
- 22" High Tailgate, Fully Boxed With (2) Vertical Braces
- 18 Cab Protector, W/ Screen Window
- Quick Release Screw Pin Style Upper Tailgate Release System
- 10 Gauge Steel Floor with Formed Inner Side Walls
- 12 Gauge Steel Outer Side Walls With Fully Boxed Top Rails
- Dirt Shedding Outer Rails
- 6" High Side Board Pockets Front & Rear
- 6" Structural Channel Longsills
- 3" Structural Channel Crossmembers 12" On Center
- Full Depth Rear Corner Posts with Led Stop/Tail/Turn Lights
- Led Marker Lights, Back Up & Body Up Alarms-Std.
- 200 Amp Mega Fuse
- Rear Mud Flaps, Spreader Chains with Chain Covers

- Body Factory Primed & Painted Black Urethane (See Options Below For "Paint Other Than Black")

3-year limited warranty

- ☒ Complete & Installed
- ☒ Ford Interim P.D.I & Q.V.I. Applied to all Pool Units & Drop Ships

OPTIONS (SELECT FROM LIST BELOW)

- ☒ FISHER 4YD SS TEMPEST SPRDR, CONVEYER CHAIN, VAR. CONTROLS,
- ☒ W/ Primary & Secondary Working Lights
- ☒ Manual Load Cover, With Poly Mesh Tarp
- ☒ FISHER 9'6" YELLOW MS XV2, HALOGEN LIGHTS, HH CONTROL
- ☒ HD Tow Plate, D Rings, 7 Wire Plug, 8 Ton 2" Pintle Combo, 60" ICC Channel Bar
- ☒ 36" Aluminum Underbody Toolbox - Natural, Passenger Side
- ☒ (1) Pair DRW Poly Fenders, Installed
- ☒ 360 Strokes, Amber Strobe Light Kit, 2X CS Rear, 2x CS Side, 2 Rear
- ☒ Rear Strobe Light Kit (Fisher)
- ☒ Dot Kit (Fire Extinguisher, 1st Aid Kit, 2 Wheel Chocks, Triangle Reflectors)
- ☒ Install Factory Back up Camera

Delivery: ☒ Included ☐ Customer Pick Up ☐ Amount

Notes:

PRICE INCLUDES ALL DISCOUNTS AND INCENTIVES
AS OF 10.22.26=\$40,473.00
QUOTE VALID FOR 30 DAYS

Approved By: _____ Dir Code: _____ PO#: _____ Date: _____

12/2025 HB

Prices & Specs Subject to Change Without Notice (This Quote will expire in 30 Days)





Company: City Of Nashua
Primary Contact:
Sales Manager:
Sales Person: Nick Berner
DMS Number:

Email: RUSHM@NASHUANH.GOV
Address: 229 MAIN ST
NASHUA, NH 03060-9220



New 2027 Ford Super Duty **F-250**
SRW XL 4WD SuperCab 6.75' Box

Stock: FT0056
VIN: 1FT7X2BNXVEC82303
Odometer: 10
Color: CARBONIZED GRAY / Gray
Engine: 8 Cylinder Engine
Transmission: Automatic
MPG:
Style: 4WD Standard Pickup Trucks

Cash

\$77,127.00

* Terms and conditions subject to credit approval and bank program approval.
All rates and payments based on excellent credit.
Price quoted is valid for 72 hours from today
A disposition fee may occur at the termination of the lease

CASH DETAILS

Retail Price	\$ 59,050.00
Discount	(\$ 7,743.00)
NET SELLING PRICE	\$ 51,307.00
Up fit	\$ 25,820.00
TOTAL VALUE ADDS	\$ 25,820.00
ADJUSTED SALES PRICE	\$ 77,127.00
SALES SUB TOTAL	\$ 77,127.00
FINAL PRICE	\$ 77,127.00

YOU'RE SAVING \$7,743.00
\$7,743.00 off MSRP

X

Customer Signature

X

Sales Signature



Messer Truck and Van
170 Warren Ave.
Westbrook, ME 04092

(207)-854-9751
Info@messerbuilt.com
Messerbuilt.com

Quote

Date	Quote #
10/12/2026	Q01290
Quote valid for 30 days	

Name / Address				
Grappone Ford 530 Rt 3A Bow NH 03304				
Attention	Terms	P.O. Number	Acct. Rep	Sales Rep
Nicholas	Net 30		Dana	DG
Memo				
Space-Kap Compak Model Price Includes: Installation Integrated four corner tie down system Double rear doors / lift up side doors Four corner jacks and mounting brackets Interior lights / LED brake light Interior 1/4" floor rubber mat Stainless steel door hinges Superior white gel-coat finish				
Description	Qty	U/M	Total	
QUOTE ONLY-SPACEKAP COMPAK INSTALLED				
QUOTE ONLY-CONTRACTOR SHELVING PACKAGE				
QUOTE ONLY-48"X96" BEDSLIDE INSTALLED				
QUOTE ONLY-PAINT CAP M7 GRAY (PAINT MATCH MIGHT NOT BE PERFECT)				
QUOTE ONLY-3 BAR CARGO RACK				
We will build your work truck or van in accordance with the above specifications, in addition to federal safety guidelines. Please note: vehicle computer systems may require reprogramming after an upfit is			Sales Tax 0	



Messer Truck and Van
170 Warren Ave.
Westbrook, ME 04092

(207)-854-9751
Info@messerbuilt.com
Messerbuilt.com

Quote

Date	Quote #
10/12/2026	Q01290
Quote valid for 30 days	

complete. This is only done by dealerships and can vary by make, model, trim, and type of upfit. Alternations, changes, or if reprogramming is required will result in additional costs. Our workers are covered by worker's compensation insurance.

Due to large increases in credit card processing fees, Messer would appreciate it if you would kindly keep credit card purchases to less than \$5,000.00. Checks, Cash or ACH wire are gladly accepted.
Acceptance of Proposal - Sign and Return

PRICE INCLUDES ALL DISCOUNTS AND
INCENTIVES AS OF 10.12.26=\$25,820
QUOTE VALID FOR 30 DAYS



Preview Order 1020 - W8B - SuperCrew AWD - XL: Order Summary Time of Preview: 10/21/2026 11:39:44 Receipt: 10/21/2026

Dealership Name: Grappone Ford

Sales Code : F11300

Dealer Rep.	Nicholas Berner	Type	Fleet	Vehicle Line	Maverick	Order Code	1020
Customer Name	Nashua	Priority Code	B1	Model Year	2027	Price Level	715

DESCRIPTION	MSRP	DESCRIPTION	MSRP
W8B0 MAVERICK XL AWD	\$28145	4K TOW PACKAGE	\$995
.121.0" WHEELBASE	\$0	.CONVENTIONAL SPARE TIRE	\$0
TOTAL BASE VEHICLE	\$28145	SIRIUSXM W/360L (3 MOS TRIAL)	\$0
SHADOW BLACK	\$0	17" STEEL WHEEL	\$0
CLOTH	\$0	SECURITY PACK 1 YEAR INCLUDED	\$0
EBONY	\$0	CONN PKG:1YR INCL W/FORD APP	\$0
EQUIPMENT GROUP 101A	\$3395	SPECIAL DEALER ACCOUNT ADJUSTM	\$0
.XL TRIM	\$0	SPECIAL FLEET ACCOUNT CREDIT	\$0
.2.5L HYBRID ENGINE	\$0	FUEL CHARGE	\$0
.POWER-SPLIT ELECTRIC CVT	\$0	NET INVOICE FLEET OPTION (B4A)	\$0
225/65 R17 102H A/S BSW 2	\$0	PRICED DORA	\$0
BEDLINER - SPRAY-IN	\$525	ADVERTISING ASSESSMENT	\$0
FORD FLEET SPECIAL ADJUSTMENT	\$0	DESTINATION & DELIVERY	\$1845
50 STATE EMISSIONS	\$0		
PRICE INCLUDES ALL DISCOUNTS AND INCENTIVES AS OF 10.21.26=\$32,876			MSRP
CAP UPFIT=\$4799			\$34905
2 KEYS= \$730			NA
TOTAL=\$37,605			\$34905
QUOTE VALID FOR 30 DAYS			
TOTAL BASE AND OPTIONS			
DISCOUNTS			
TOTAL			

ORDERING FIN: QC713 END USER FIN: QC713

Customer Name:
Customer Address:

Customer Email:
Customer Phone:

Customer Signature

Date

This order has not been submitted to the order bank.

This is not an invoice.

- Standard Features -

- Custom Options -



M Series

M4D-071HDC12 UTILITY CAB TRACTOR, 4WD, HYDRAULIC SHUTTLE TRANSMISSION

*** EQUIPMENT IN STANDARD MACHINE ***

DIESEL ENGINE

Kubota V3307 Direct Injection
3.3L (203 cu. in.) 4 Cyl
EPA Tier 4 Emission Certified
SAE Gross HP: 74.3
Engine Net HP: 68.7
Max. PTO HP: 60
Common Rail Electronic Fuel
Electronic Engine Management
Constant RPM Management
Turbocharged
130 Amp Alternator
12V 900 CCA Battery

FLUID CAPACITY

Fuel Tank Capacity Cab: 23.8 gal
Cooling System: 10.6 qts
Crankcase: 12.7 qts
Hydraulics/Trans: 50.8 qts
Hydraulics: 10.6 gal
Front Axle 4WD: 5.8 qts

INSTRUMENTS

Tachometer/Hour meter
Oil Pressure
Fuel Gauge
Coolant Temperature

**EXHAUST EMISSION CONTROL
TYPE**

DPF System (Diesel Particulate Filter)

HYDRAULICS / HITCH / DRAWBAR

Open Center Gear Type
Max. Flow @ Rated Engine Speed: 2400
RPM
Power Steering: 6.3 gpm
Impl. Flow: 16.7 gpm
Total Flow

REMOTE VALVES

M4 Standard (1) SCD (Self Cancelling Detent)
M4 Deluxe (2) SCD (Self Cancelling Detent)
FD (Floating Detent)

3 POINT HITCH & DRAWBAR

Cat III 3-Point Hitch
@ Lift Points: 4169
(ASAE) @ 24" Behind 3307
Telescoping Lower Links
Telescoping Stabilizers
Swinging Drawbar - Straight

POWER TAKE OFF

Live-Independent Hyd. PTO
SAE 1 3/8" Six Spline
540 RPM @ 2160 Eng. RPM
540/540E Economy Optional on Standard
Model
Provides 540 PTO @ 1828 Eng. RPM

TRANSMISSION

Fully Synchronized Transmission
12F / 12R Electro Hydraulic Shuttle
Electronic De-clutch Button
Planetary Final Drives
Rear Differential Lock

FRONT AXLE

Hydrostatic Power Steering
4WD: Cast Iron, Bevel Gear 55 Deg

LIGHTING

2 Headlights - Tail lights
2 Hazard Flasher Lights w/Turn Signals

M4D-071HDC12 Base Price: \$66,836.00

Selected Kubota Attachments

(1) FRONT LOADER (2 LEVER TYPE QUICK COUPLER)	\$7,063.00
LA1154A-FRONT LOADER (2 LEVER TYPE QUICK COUPLER)	
(1) STD VALVE KIT FOR M4-051 / M4-071	\$1,375.00
M6870-STD VALVE KIT FOR M4-051 / M4-071	
(1) 84" 2 LEVER QUICK COUPLER BUCKET	\$1,284.00
M1815-84" 2 LEVER QUICK COUPLER BUCKET	
(1) REAR WINDOW WIPER KIT W/WASHER	\$330.00
M7649-REAR WINDOW WIPER KIT W/WASHER	
(1) REAR WINDOW DEFOGGER KIT, M4	\$695.00
M7387-FRONT WINDOW DEFOGGER KIT, M4	

Total Kubota Attachments: \$10,747.00

Total Attachments: \$10,747.00

Configured Price: \$77,583.00**Sourcewell Discounts:**

Kubota Items: (\$17,068.26)

Total Discount: (\$17,068.26)

SUBTOTAL: \$60,514.74

Factory Assembly: \$325.00

Kubota Item Fees: \$678.33

Dealer Assembly: \$678.33

Freight Cost: \$1,150.00

PDI: \$400.00

Bluetooth Radio: \$350.00

Rear Tire Fill: \$750.00

M3130 CCV Heater Kit installed: \$975.00

Total Unit Price: \$65,143.07

Quantity Ordered: 1

Final Sales Price: \$65,143.07

Purchase Order Must Reflect Final Sales Price.

To order, place your Purchase Order directly with the quoting dealer



38 Riverside Street
Nashua, NH 03060
603-966-1500, Fax: 603-594-4361

Shawn Smith
Director, Plant Operations

To: Krystal De Gray, Chief Operating Officer

Fm: Shawn M. Smith, Plant Operations Director

Date: October 15, 2026

Subj: Proposal to Add Solar Panels to Three Schools & Administration Building

I propose we add solar panels to three elementary schools plus the school administration building. We currently have solar panels at Dr. Crisp Elementary, Fairgrounds MS, Pennichuck MS and McCarthy MS. All were installed by Revision Energy using a Power Purchase Agreement, and I propose we follow the same methodology this time.

The attached spreadsheet shows the savings we have realized at the four current locations, as of the end of 2025. We are in the process of updating this information for 2026 and I hope to bring that update to the Monday F&O Committee meeting.

Also attached are some materials provided by Revision Energy that describe the contracting instrument, Power Purchase Agreement, which is what we used for the aforementioned four schools.

Recommendation for the Board of Education to approve the Nashua School District entering into Power Purchasing Agreements for Main Dunstable Elementary, Birch Hill Elementary, Bicentennial Elementary and the School Administration Building. Funding will come from solar savings realized in the electricity budget line.

Dr. Crisp	Solar Production (KWH)	Contract Cost (\$)	Cost To Produce	Solar Used By School	Cost of Used Solar	Solar Exported To Eversource	Dollars "Lost"	Utility Imported	Utility Cost/KWH *	Utility Cost	Total KWH Consumed	Total Energy Cost (Columns E+L)	2019 KWH Used	2019 Energy Cost
Jan-25	5,829	0.0947	\$552.01	4,309	\$408.06	1,520	\$143.94	16,000	0.0754	\$1,206.40	20,309	\$1,758.41	17,360	\$5,503.96
Feb-25	1,898	0.0947	\$179.74	6,251	\$591.97	4,320	\$409.10	14,720	0.0485	\$713.92	20,971	\$893.66	17,920	\$5,487.84
Mar-25	20,130	0.0947	\$1,906.31	10,610	\$1,004.77	9,520	\$901.54	9,200	0.0833	\$766.36	19,810	\$2,672.67	16,960	\$5,259.34
Apr-25	23,460	0.0947	\$2,221.66	9,220	\$873.13	14,240	\$1,348.53	8,320	0.0831	\$691.39	17,540	\$2,913.05	17,680	\$5,320.62
May-25	21,587	0.0947	\$2,044.29	8,307	\$786.67	13,280	\$1,257.62	7,760	0.0829	\$643.30	16,067	\$2,687.59	17,040	\$5,284.89
Jun-25	25,680	0.0947	\$2,431.90	9,280	\$878.82	16,400	\$1,553.08	6,000	0.0851	\$510.60	15,280	\$2,942.50	17,680	\$5,266.52
Jul-25	34,258	0.0947	\$3,244.23	14,578	\$1,380.54	19,680	\$1,863.70	6,640	0.0870	\$577.68	21,218	\$3,821.91	12,080	\$4,626.15
Aug-25	29,051	0.0947	\$2,751.13	13,451	\$1,273.81	15,600	\$1,477.32	7,280	0.0862	\$627.17	20,731	\$3,378.30	10,800	\$4,146.91
Sep-25	22,476	0.0947	\$2,128.48	10,796	\$1,022.38	11,680	\$1,106.10	8,480	0.0839	\$711.47	19,276	\$2,839.95	15,760	\$5,188.85
Oct-25	17,400	0.0947	\$1,647.78	10,040	\$950.79	7,360	\$696.99	12,080	0.0832	\$1,005.06	22,120	\$2,652.84	16,720	\$5,206.48
Nov-25	8,376	0.0947	\$793.21	6,696	\$634.11	1,680	\$159.10	16,640	0.1070	\$1,780.48	23,336	\$2,573.69	16,800	\$5,165.16
Dec-25	1,286	0.0947	\$121.78	726	\$68.75	560	\$53.03	18,880	0.0703	\$1,327.26	19,606	\$1,449.05	17,920	\$5,274.04
2025 Total	211,431		\$20,022.52	104,264.00	\$9,873.80	115,840	\$10,970.05	132,000		\$10,561.10	236,264	\$30,583.62	194,720	\$61,730.76
Jan-26	1,951	0.0966	\$188.47	1,711	\$165.28	240	\$23.18	18,560	0.1175	\$2,180.80	20,271	\$2,369.27	17,360	\$5,503.96
Feb-26	61	0.0966	\$5.89	61	\$5.89	880	\$85.01	17,840	0.1247	\$2,224.65	17,901	\$2,230.54	17,920	\$5,487.84
Mar-26	14,752	0.0966	\$1,425.04	5,712	\$551.78	9,040	\$873.26	12,160	0.0972	\$1,181.95	17,872	\$2,607.00	16,960	\$5,259.34
Apr-26	21,629	0.0966	\$2,089.36	8,429	\$814.24	13,200	\$1,275.12	7,920	0.1784	\$1,412.93	16,349	\$3,502.29	17,680	\$5,320.62
May-26	21,019	0.0966	\$2,030.44	10,059	\$971.70	10,960	\$1,058.74	6,960	0.1871	\$1,302.22	17,019	\$3,332.65	17,040	\$5,284.89
Jun-26	26,127	0.0966	\$2,523.87	7,727	\$746.43	18,400	\$1,777.44	7,040	0.1611	\$1,134.14	14,767	\$3,658.01	17,680	\$5,266.52
Jul-26	28,206	0.0966	\$2,724.70	11,566	\$1,117.28	16,640	\$1,607.42	6,080	0.1949	\$1,184.99	17,646	\$3,909.69	12,080	\$4,626.15
Aug-26	25,571	0.0966	\$2,470.16	13,811	\$1,334.14	11,760	\$1,136.02	8,480	0.2323	\$1,969.90	22,291	\$4,440.06	10,800	\$4,146.91
Sep-26														
Oct-26														
Nov-26														
Dec-26														
2026 Total	139,316		\$13,457.93	59,076.00	\$5,706.74	81,120	\$7,836.19	85,040		\$12,591.58	144,116	\$26,049.51	127,520	\$40,896.23
May21-Nov25	1,067,660.94		\$97,314.95	492,992.00	\$44,921.40	583,341.94	\$53,214.88	532,168.00		\$61,161.07	1,025,160.00	\$158,476.02	903,440.00	\$287,128.62
% Produced Solar Used by School: 46%												Energy Cost	Pre Solar	
* Utility Cost is combined bill from Contract Supplier (Supply) and Eversource (Delivery)												Average Monthly Savings		\$2,180.55

FMS	Solar Production	Contract	Cost To	Solar Used	Cost of	Solar Exported	Dollars	Utility	Utility	Utility	Total KWH	Total Energy Cost	2019	2019
	(KWH)	Cost (\$)	Produce	By School	Used Solar	To Eversource	"Lost"	Imported	Cost/KWH *	Cost	Consumed	(Columns E+L)	KWH Used	Energy Cost
Jan-25	19,807	0.0947	\$1,875.72	13,407	\$1,269.64	6,400	\$606.08	42,400	0.1124	\$4,765.76	55,807	\$6,641.48	47,800	\$10,328.33
Feb-25	3,165	0.0947	\$299.73	18,010	\$1,705.55	3,600	\$340.92	46,800	0.1124	\$5,260.32	64,810	\$5,560.05	57,520	\$11,199.99
Mar-25	56,990	0.0947	\$5,396.95	29,790	\$2,821.11	27,200	\$2,575.84	33,200	0.1124	\$3,731.68	62,990	\$9,128.63	46,640	\$10,091.92
Apr-25	78,100	0.0947	\$7,396.07	40,500	\$3,835.35	37,600	\$3,560.72	50,000	0.1124	\$5,620.00	90,500	\$13,016.07	54,560	\$11,069.76
May-25	72,233	0.0947	\$6,840.47	33,833	\$3,203.99	38,400	\$3,636.48	24,400	0.1124	\$2,742.56	58,233	\$9,583.03	49,680	\$11,049.49
Jun-25	85,551	0.0947	\$8,101.68	37,551	\$3,556.08	48,000	\$4,545.60	18,000	0.1124	\$2,023.20	55,551	\$10,124.88	58,400	\$11,961.33
Jul-25	160,202	0.0947	\$15,171.13	129,402	\$12,254.37	30,800	\$2,916.76	30,800	0.1124	\$3,461.92	160,202	\$18,633.05	60,160	\$11,524.27
Aug-25	97,670	0.0947	\$9,249.35	48,470	\$4,590.11	49,200	\$4,659.24	23,600	0.1124	\$2,652.64	72,070	\$11,901.99	49,440	\$10,936.26
Sep-25	76,160	0.0947	\$7,212.35	29,760	\$2,818.27	46,400	\$4,394.08	16,400	0.1124	\$1,843.36	46,160	\$9,055.71	54,160	\$12,289.26
Oct-25	59,966	0.0947	\$5,678.78	26,366	\$2,496.86	33,600	\$3,181.92	24,800	0.1124	\$2,787.52	51,166	\$8,466.30	50,480	\$11,616.53
Nov-25	33,242	0.0947	\$3,148.02	13,642	\$1,291.90	19,600	\$1,856.12	33,200	0.1124	\$3,731.68	46,842	\$6,879.70	51,200	\$10,548.59
Dec-25	11,918	0.0947	\$1,128.63	5,918	\$560.43	6,000	\$568.20	50,718	0.1124	\$5,700.70	56,636	\$6,829.34	56,080	\$10,982.68
2025 Total	755,004		\$71,498.88	426,649	\$40,403.66	346,800	\$32,841.96	394,318		\$44,321.34	820,967	\$115,820.22	580,040	\$122,615.73
Jan-26	8,828	0.0966	\$852.78	5,628	\$543.66	3,200	\$309.12	43,600	0.1224	\$5,336.64	49,228	\$6,189.42	47,800	\$10,328.33
Feb-26	774	0.0966	\$74.77	374	\$36.13	400	\$38.64	46,800	0.1240	\$5,803.20	47,174	\$5,877.97	57,520	\$11,199.99
Mar-26	50,137	0.0966	\$4,843.23	36,288	\$3,505.42	13,849	\$1,337.81	36,288	0.0895	\$3,245.96	72,576	\$8,089.20	46,640	\$10,091.92
Apr-26	76,346	0.0966	\$7,375.02	56,546	\$5,462.34	19,800	\$1,912.68	19,934	0.1760	\$3,508.38	76,480	\$10,883.41	54,560	\$11,069.76
May-26	85,557	0.0966	\$8,264.81	39,557	\$3,821.21	46,000	\$4,443.60	16,400	0.2240	\$3,673.60	55,957	\$11,938.41	49,680	\$11,049.49
Jun-26	97,973	0.0966	\$9,464.19	49,173	\$4,750.11	48,800	\$4,714.08	18,400	0.2550	\$4,692.00	67,573	\$14,156.19	58,400	\$11,961.33
Jul-26	94,401	0.0966	\$9,119.14	30,801	\$2,975.38	63,600	\$6,143.76	22,000	0.2005	\$4,411.00	52,801	\$13,530.14	60,160	\$11,524.27
Aug-26	81,419	0.0966	\$7,865.08	35,419	\$3,421.48	46,000	\$4,443.60	20,000	0.2268	\$4,536.00	55,419	\$12,401.08	49,440	\$10,936.26
Sep-26	60,535	0.0966	\$5,847.68	27,735	\$2,679.20	32,800	\$3,168.48	29,200	0.1668	\$4,870.56	56,935	\$10,718.24	54,160	\$12,289.26
Oct-26														
Nov-26														
Dec-26														
2026 Total	555,970		\$53,706.70	281,521	\$27,194.93	274,449	\$26,511.77	252,622		\$40,077.35	534,143	\$93,784.05	478,360	\$100,450.61
May21-Nov25	2,962,664		270,739	1,411,720	129,238	1,569,389	143,248	1,556,260		239,163	2,967,980	Energy Cost 509,902	2,918,000	Pre Solar 614,319
% Produced Solar Used by School:				48%							Average Monthly Savings		\$1,769.78	

PMS	Solar Production	Contract	Cost To	Solar Used	Cost of	Solar Exported	Dollars	Utility	Utility	Utility	Total KWH	Total Energy Cost	2019	2019
	(KWH)	Cost (\$)	Produce	By School	Used Solar	To Eversource	"Lost"	Imported	Cost/KWH *	Cost	Consumed	(Columns E+L)	KWH Used	Energy Cost
Jan-25	17,730	0.0893	\$1,583.29	17,230	\$1,538.64	500	\$44.65	50,000	0.1124	\$5,620.00	67,230	\$7,203.29	49,616	\$9,257.17
Feb-25	10,490	0.0893	\$936.76	5,240	\$467.93	5,250	\$468.83	45,250	0.1124	\$5,086.10	50,490	\$6,022.86	57,604	\$9,937.21
Mar-25	53,270	0.0910	\$4,847.57	29,970	\$2,727.27	23,500	\$2,138.50	29,750	0.1124	\$3,343.90	59,720	\$8,191.47	48,238	\$8,903.69
Apr-25	71,440	0.0910	\$6,501.04	39,190	\$3,566.29	32,250	\$2,934.75	26,750	0.1124	\$3,006.70	65,940	\$9,507.74	54,601	\$9,559.12
May-25	69,760	0.0910	\$6,348.16	32,760	\$2,981.16	37,000	\$3,367.00	22,750	0.1124	\$2,557.10	55,510	\$8,905.26	48,745	\$8,887.97
Jun-25	80,330	0.0910	\$7,310.03	34,580	\$3,146.78	45,750	\$4,163.25	21,500	0.1124	\$2,416.60	56,080	\$9,726.63	51,282	\$9,157.46
Jul-25	88,000	0.0910	\$8,008.00	33,250	\$3,025.75	54,750	\$4,982.25	19,250	0.1124	\$2,163.70	52,500	\$10,171.70	48,028	\$8,704.71
Aug-25	91,760	0.0910	\$8,350.16	63,510	\$5,779.41	28,250	\$2,570.75	25,500	0.1124	\$2,866.20	89,010	\$11,216.36	52,086	\$9,475.97
Sep-25	55,230	0.0910	\$5,025.93	29,230	\$2,659.93	2,600	\$236.60	31,000	0.1124	\$3,484.40	60,230	\$8,510.33	54,286	\$10,068.48
Oct-25	55,100	0.0910	\$5,014.10	39,600	\$3,603.60	15,500	\$1,410.50	37,000	0.1124	\$4,158.80	76,600	\$9,172.90	48,358	\$9,373.33
Nov-25	30,700	0.0910	\$2,793.70	25,700	\$2,338.70	5,000	\$455.00	50,000	0.1124	\$5,620.00	75,700	\$8,413.70	46,544	\$9,084.35
Dec-25	7,090	0.0910	\$645.19	2,090	\$190.19	5,000	\$455.00	50,000	0.1124	\$5,620.00	52,090	\$6,265.19	51,466	\$9,264.57
2025 Total	630,900		\$57,363.93	352,350	\$32,025.65	255,350	\$23,227.08	408,750		\$45,943.50	761,100	\$103,307.43	610,854	\$111,674.03
Jan-26	9,880	0.091	\$899.08	7,630	\$694.33	2,250	\$204.75	51,250	0.1224	\$6,273.00	58,880	\$7,172.08	49,616	\$9,257.17
Feb-26	1,210	0.091	\$110.11	1,210	\$110.11	0	\$0.00	53,250	0.1232	\$6,560.40	54,460	\$6,670.51	57,604	\$9,937.21
Mar-26	46,400	0.091	\$4,222.40	31,900	\$2,902.90	14,500	\$1,319.50	35,250	0.0933	\$3,288.83	67,150	\$7,511.23	48,238	\$8,903.69
Apr-26	72,600	0.0929	\$6,744.54	28,350	\$2,633.72	44,250	\$4,110.83	30,000	0.0927	\$2,781.00	58,350	\$9,525.54	54,601	\$9,559.12
May-26	79,840	0.0929	\$7,417.14	36,590	\$3,399.21	43,250	\$4,017.93	19,500	0.1168	\$2,277.60	56,090	\$9,694.74	48,745	\$8,887.97
Jun-26	86,070	0.0929	\$7,995.90	45,070	\$4,187.00	41,000	\$3,808.90	18,500	0.1251	\$2,314.35	63,570	\$10,310.25	51,282	\$9,157.46
Jul-26	84,200	0.0929	\$7,822.18	32,700	\$3,037.83	51,500	\$4,784.35	23,000	0.1152	\$2,649.60	55,700	\$10,471.78	48,028	\$8,704.71
Aug-26	79,100	0.0929	\$7,348.39	39,350	\$3,655.62	39,750	\$3,692.78	21,750	0.1173	\$2,551.28	61,100	\$9,899.67	52,086	\$9,475.97
Sep-26	57,490	0.0929	\$5,340.82	26,490	\$2,460.92	31,000	\$2,879.90	28,250	0.1244	\$3,514.30	54,740	\$8,855.12	54,286	\$10

MMS	Solar Production (KWH)	Contract Cost (\$)	Cost To Produce	Solar Used By School	Cost of Used Solar	Solar Exported To Eversource	Dollars "Lost"	Utility Imported	Utility Cost/KWH *	Utility Cost	Total KWH Consumed	Total Energy Cost (Columns E+L)	2023 EMS KWH Used	2023 EMS Energy Cost
Jan-25	0	0.0929	\$0.00	0	\$0.00	0	\$0.00	0	0.0829	\$0.00	0	\$0.00	69,168	\$4,863.00
Feb-25	0	0.0929	\$0.00	0	\$0.00	0	\$0.00	0	0.0829	\$0.00	0	\$0.00	63,666	\$4,476.00
Mar-25	0	0.0929	\$0.00	0	\$0.00	0	\$0.00	0	0.0829	\$0.00	0	\$0.00	61,308	\$4,310.00
Apr-25	0	0.0929	\$0.00	0	\$0.00	0	\$0.00	0	0.0829	\$0.00	0	\$0.00	65,238	\$4,586.00
May-25	0	0.0929	\$0.00	0	\$0.00	0	\$0.00	0	0.0829	\$0.00	0	\$0.00	60,129	\$4,227.00
Jun-25	0	0.0929	\$0.00	0	\$0.00	0	\$0.00	0	0.0829	\$0.00	0	\$0.00	60,129	\$4,227.00
Jul-25	82,876	0.0929	\$7,699.18	54,876	\$5,097.98	28,000	\$2,601.20	34,000	0.0893	\$3,036.20	88,876	\$10,735.38	47,160	\$3,315.00
Aug-25	86,692	0.0929	\$8,053.69	56,692	\$5,266.69	30,000	\$2,787.00	38,000	0.1120	\$4,254.48	94,692	\$12,308.17	37,728	\$2,652.00
Sep-25	65,305	0.0929	\$6,066.83	48,305	\$4,487.53	17,000	\$1,579.30	47,000	0.1120	\$5,262.12	95,305	\$11,328.95	45,195	\$3,177.00
Oct-25	47,189	0.0929	\$4,383.86	37,189	\$3,454.86	10,000	\$929.00	55,000	0.1120	\$6,157.80	92,189	\$10,541.66	54,627	\$3,840.00
Nov-25	27,695	0.0929	\$2,572.87	24,695	\$2,294.17	3,000	\$278.70	70,000	0.1120	\$7,837.20	94,695	\$10,410.07	62,094	\$4,365.00
Dec-25	5,001	0.0929	\$464.59	3,001	\$278.79	2,000	\$185.80	73,000	0.1120	\$8,173.08	76,001	\$8,637.67	64,452	\$4,531.00
2025 Total	314,758		29,241	224,758	20,880	90,000	8,361	317,000		34,721	541,758	\$63,961.90	690,894	\$48,569.00

Percentage of Solar Production Used By School:	71.41%
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Jan-26	6,969	0.1071	\$746.38	6969	\$746.38	0	\$0.00	74000	0.1357	\$10,041.80	80,969	\$10,788.18	69,168	\$4,863.00
Feb-26	104	0.1071	\$11.14	104	\$11.14	3000	\$321.30	69000	0.0932	\$6,430.80	69,104	\$6,441.94	63,666	\$4,476.00
Mar-26	40,706	0.1071	\$4,359.61	12706	\$1,360.81	23000	\$2,463.30	45000	0.0941	\$4,234.50	57,706	\$8,594.11	61,308	\$4,310.00
Apr-26	67,314	0.1071	\$7,209.33	45314	\$4,853.13	22000	\$2,356.20	24000	0.2243	\$5,383.20	69,314	\$12,592.53	65,238	\$4,586.00
May-26	66,933	0.1071	\$7,168.52	46933	\$5,026.52	20000	\$2,142.00	42000	0.209	\$8,778.00	88,933	\$15,946.52	60,129	\$4,227.00
Jun-26	75,553	0.1071	\$8,091.73	55553	\$5,949.73	20000	\$2,142.00	46000	0.19167	\$8,816.82	101,553	\$16,908.55	60,129	\$4,227.00
Jul-26	81,153	0.1071	\$8,691.49	55153	\$5,906.89	26000	\$2,784.60	40000	0.239	\$9,560.00	95,153	\$18,251.49	47,160	\$3,315.00
Aug-26	75,179	0.1071	\$8,051.67	50179	\$5,374.17	25000	\$2,677.50	41000	0.236	\$9,676.00	91,179	\$17,727.67	37,728	\$2,652.00
Sep-26	51,673	0.1071	\$5,534.18	35673	\$3,820.58	16000	\$1,713.60	53000	0.1839	\$9,746.70	88,673	\$15,280.88	45,195	\$3,177.00
Oct-26														
Nov-26														
Dec-26														
2026 Total	465,584		\$49,864.05	308,584	\$33,049.35	155,000	\$16,600.50	434,000		72,667.82	742,584	\$122,531.87	509,721	\$35,833.00

Percentage of Solar Production Used By School:	66.28%
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Solar for Schools

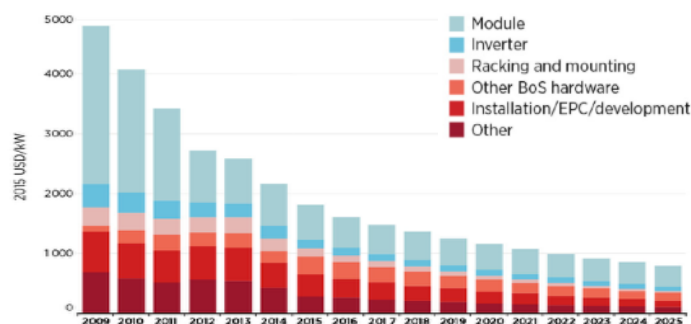
NH Public Sector Solar Highlights



Public Sector Solar Financials

- **\$0 Upfront Cost** power purchase agreements (PPA) or low-interest loans ensuring a cashflow-positive investment with electricity savings greater than PPA cost/loan payment from day 1
- **Net Metering and RECs:** Solar offsets full retail electricity rates onsite, provides net metering revenue from excess or offsite generation; Renewable Energy Credits sell for \$30+/MWh
- **Warranties:** All systems include 5-year workmanship warranty, 15-25 year equipment warranties, and 25-year panel production warranty with ReVision Energy as the single point of contact
- **Levelized Cost of Energy:** Factoring in upfront cost and O&M, nonprofit solar provides lowest average cost of energy at 4-7 cents per kWh over system life – 50%-75% lower than grid electricity
- **Net Savings/Revenue** total \$500,000 to \$5 million for most nonprofit systems over 25-year warranty and 40-year commercial life (depending on scale) compared to utility cost projections
- **Impact Investor Financing:** Local, mission-driven impact investors cover system installation and full operations & maintenance throughout PPA term

Cost of Solar, 2009-2025



Recent Public Sector Clients

Municipality/School Dist.	Capacity	Year
Town of Skowhegan, ME	3.9 MW	2020
City of Nashua, NH (portfolio)	2.3 MW	2019-21
City of Keene, NH (portfolio)	2.2 MW	2018-21
Town of Hanover, NH (portfolio)	2.0 MW	2019-21
Cities of Portland/S Portland, ME	2.0 MW	2017-18
MRRA-Brunswick Landing, ME	1.5 MW	2017-18
City of Dover, NH (portfolio)	1.0 MW	2018-19
Caribou Utilities District, ME	1.0 MW	2019-20
Kennebec Sanitary District, ME	1.0 MW	2018
City of Lebanon, NH (portfolio)	1.0 MW	2019-21
City of Belfast, ME	1.0 MW	2018



Solar for Schools

Power Purchase Agreement Overview

Solar Power Purchase Agreements (PPA) are innovative financial structures which eliminate the primary barrier to schools and towns going solar: access to upfront capital. Instead of requiring a capital investment, ReVision Energy pairs tax-exempt entities like schools and nonprofits with local mission-driven solar investors who can take advantage of federal tax incentives not available to tax-exempt entities. The investor partner owns and operates the array at the school's location and sells the solar power to the host at below-market rates with \$0 upfront cost.

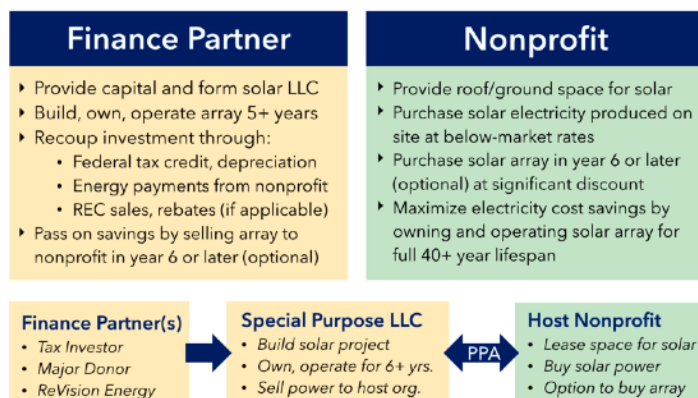
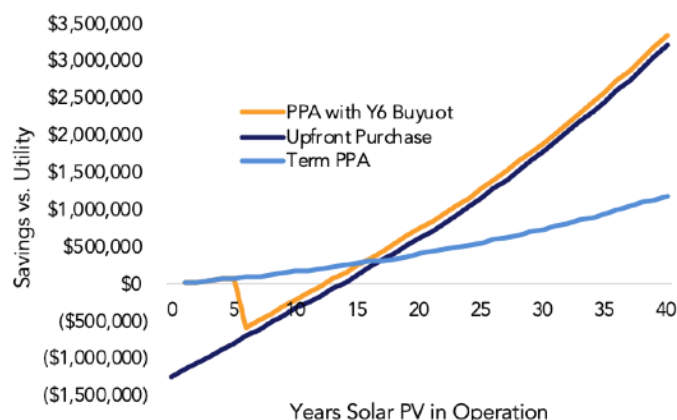
Challenge: Tax-Based Solar Incentives

- Solar incentives only apply to existing tax liability
- Outright purchase requires extended payback
- Many schools cannot afford up-front cost or cashflow impact in spite of LT financial benefits

Solution: PPA Financing Partnership

- School or nonprofit leases solar-ready site to impact investor partner for 5-25 years
- Investor owns/operates solar at no cost to host
- School or nonprofit buys discounted solar power and has option to buy array after 5 years

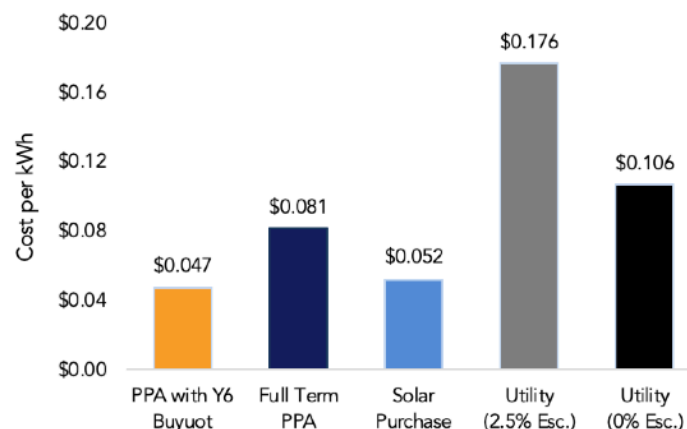
Savings vs. Utility (Sample PPA Project)

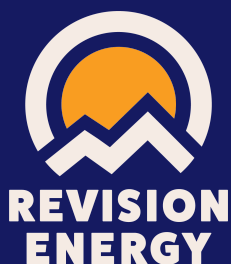


Long-Term Ownership Benefits

Although ReVision Energy PPAs come with a standard 25-year term and can be extended 10 additional years, all PPAs also include a flexible discounted early buyout option after 5 years. Long-term ownership ensures the lowest long-term levelized cost of electricity from any source at 50%-75% below current/projected utility costs while cutting carbon pollution. Buyouts are frequently financed through low-interest bonds, thereby remaining cashflow-positive throughout the system life including optional Operations & Maintenance (O&M) service. Schools and nonprofits are never obligated to exercise their buyout option.

Levelized Cost of Energy (40 Years)





Solar PPA Basics

Power Purchase Agreements FAQ

What is a Solar PPA?

A Solar Power Purchase Agreement (PPA) is an innovative financial structure which eliminates the primary barrier to nonprofits, schools and municipalities going solar: access to upfront capital. Instead of requiring a capital investment, ReVision Energy pairs tax-exempt entities with mission-motivated solar investors who can take full advantage of tax incentives to lower the cost of solar. The investor partner pays ReVision to install and maintain the array at the host's location and sells 100% of the solar generation to the host at below-market rates for a specified term up to 25 years.

What are the benefits of a PPA?

Although nonprofits, schools, and municipalities are now eligible for solar tax credits under the Inflation Reduction Act of 2022, there are still many benefits to PPA financing:

- Zero upfront cost to install and use solar onsite
- Predictable cost of electricity over 25+ years
- No need to deal with complex design and permitting
- No ongoing operations/maintenance responsibilities
- Lower electricity rates from solar while maintaining 24-7 grid power and selling excess solar energy to the grid

Who finances ReVision's PPAs?

Since ReVision first brought solar PPAs to northern New England in 2010, we have engaged dozens of local, mission-aligned investors to finance over 200 PPA projects for nonprofits, schools, and municipalities. Our equity investors consist of families, businesses, retired individuals, and professional investors. They are joined by lender investors including the NH Community Loan Fund, Coastal Enterprises Institute and other mission-driven institutions. Although there are multiple players involved, ReVision serves as the host's sole contact throughout the process and is fully responsible for system design, engineering, procurement, construction, and ongoing operations/maintenance on behalf of our investor partners. Once the project is complete, we introduce the host to their investor.

How long is a standard PPA term?

PPA contracts are for 20-25 years and include the option of two five-year extensions at the end of the contract term, by mutual agreement of the host and investor. The host also has the option to buy the array early in order to own its power and maximize savings over the 40-year system life.

How soon can we own our solar array?

Beginning in year six after tax incentives have been applied, the host has the option to purchase the solar project from the owner at Fair Market Value (FMV). The future buyout cannot be set at a fixed price in the PPA contract under IRS rules and is set at the greater of FMV and a fixed pricing schedule. The annual buyout schedule calculates FMV according to the industry standard formula to give the host and investor predictability for planning purposes. Buying the array is always at the host's discretion.

What is the cost of an early buyout?

Fair market value (FMV) is the price that property would sell for on the open market as agreed to between a willing and informed buyer and seller. All factors affecting value are relevant and must be considered in FMV calculations, including the cost or selling price of the asset, sales of comparable assets, replacement cost, and opinions of experts. For solar, investors and hosts use the income method for determining FMV of a solar project, meaning that FMV is estimated as a calculation of projected future revenue streams expected from the solar project, as shown in the PPA buyout schedule. For more information, see IRS Publication 5612 or www.seia.org/research-resources/valuation-solar-generation-assets

Are we responsible for maintenance?

During the term of the PPA, ReVision's investor partner is responsible for all operations and maintenance (O&M), which it contracts with ReVision to complete. Once the PPA

host obtains ownership of the solar project, it becomes responsible for any future O&M. For ground-mounted solar arrays, the host typically continues basic vegetation management to avoid shading the array. Solar arrays contain no moving parts and require minimal maintenance throughout their 25-year warranty period and 40-year commercial lifespan. The cost of an optional O&M contract to maximize long-term performance and financial benefits is included in ReVision's PPA proposal and cash-flow model.

How does billing work?

The investor partner will monitor solar production and bill the host for the kWh generated on a quarterly basis (with the option of monthly or annual billing). The host purchases all solar generation at the "Point of Delivery" where the solar generation enters the host's existing electrical service. Depending on the host's real-time electricity needs, solar generation will either be used instantly onsite or delivered to the grid via the existing utility interconnection and credited to the host via NEB/net metering. The host will continue receiving monthly statements from the utility showing electricity purchases and solar generation credits.

How does net metering work?

By signing the PPA, the host agrees to purchase 100% of solar generation at the point where the solar equipment connects to the host's electrical service. As the interconnecting customer, the host holds the NEB/net metering contract with the utility. Electricity generated by the solar project and purchased by the host will first go to serve onsite load. Should solar generation exceed on-site load, excess generation will be net metered by the utility and credited to the host account under the applicable state rules. Net metering varies by state and utility territory; PPA proposals contain conservative estimates of NEB/net metering benefits according to host location and situation.

Who owns the RECs in a PPA?

Renewable Energy Credits (RECs) automatically accrue to the owner of the solar project. Although the investor partner owns the RECs during the PPA term, the host may negotiate the purchase of RECs generated by the solar project from the investor. If the host chooses to exercise its buyout option, all rights to RECs transfer to the host along with full ownership rights and equipment warranties.

Do we need special insurance coverage?

During the term of the PPA, the investor partner is responsible for property and general liability (GL insurance). The PPA host will be asked to add the solar project as a rider to its existing GL coverage, typically at no additional cost to the PPA host. If and when the host chooses to buy the array, it will be responsible for property insurance.

What happens if our solar goes offline?

The investor partner and ReVision monitor system generation online and promptly identify if the system experiences any downtime or performance issues. If an issue arises, ReVision's Service Division conducts the necessary service to return the system to full operation as quickly as possible. Since the investor partner can only bill the host for solar power delivered, it has a strong incentive to maintain the system in peak condition. The host maintains its grid connection to ensure continuous power.

What if the array under produces?

ReVision's production estimates are engineered using industry leading solar generation estimating tools and our in-house Engineering team has mapped data from operating systems around the region to arrive at highly accurate projections of future generation. There will be yearly variation within the range of +/-10% based on weather. Because the PPA is an agreement that the host purchase all power generated by the solar project, under production in any year will only result in the host purchasing less power from the solar project and more power from the utility, generally offset by overproduction in a subsequent year, and over the life of the PPA contract, there will be negligible economic impact. There is an added cost if the host requires a performance guarantee, available at the industry standard of 90% of estimated production. Because solar arrays have minimal O&M, the likelihood of significant downtime is extremely low and performance guarantees are not typically worth paying for in solar PPA projects.

What happens at the end of the PPA?

If, at the end of the contract term, the host and investor choose not to renew the PPA, the host may choose to purchase the solar array at FMV or have the investor remove it from their property at the investor's expense.

Solar Power Purchase Agreement

This Solar Power Purchase Agreement (this “**Agreement**”) is entered into by the parties listed below (each a “**Party**” and collectively the “**Parties**”) as of the latter signature date hereof (the “**Effective Date**”).

Purchaser:	Nashua SAU 42 , a New Hampshire school administrative unit	Seller:	ReVision Energy Inc. , a Maine corporation
Name and Address Phone E-mail	Nashua SAU 42 141 Ledge Street Nashua, NH 03060 603.966.1000 Attention: Krystal De Gray, COO degrayk@nashua.edu	Name and Address Phone E-mail	ReVision Energy Inc. 758 Westbrook Street South Portland, ME 04106 207.613.6078 legal@revisionenergy.com
Premises Ownership	Purchaser ☒ owns ☐ leases the Premises. List Premises Owner, if different from Purchaser:	Additional Seller Info.	

WHEREAS, Seller is in the business of financing, developing, owning, operating, and maintaining solar photovoltaic electric generation facilities;

WHEREAS, Purchaser is the owner of the property located at [individual school addresses], as more particularly described in **Exhibits 5 and 6**, including the Facility (as defined in **Exhibit 2**), if applicable (the “**Premises**”);

WHEREAS, Purchaser desires to grant to Seller the right to develop a renewable energy generation facility at the Premises, subject to the terms and conditions set forth in this Agreement;

WHEREAS, Seller plans to develop, finance, install, and construct, a solar photovoltaic electric generation facility at the Premises;

WHEREAS, Seller plans to sell the solar photovoltaic electric generation facility and this Agreement to a third-party solar investor (an “**Investor**”) in the business of financing, owning, operating, and maintaining solar photovoltaic electric generation facilities;

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree to the terms and conditions of the purchase and sale of solar generated electric energy from the solar panel system described in **Exhibit 2** (the “**System**”), interconnected to the Purchaser’s Facility, and installed on the Premises.

The exhibits listed below are incorporated by reference and made part of this Agreement.

<u>Exhibit 1</u>	Basic Terms and Conditions
<u>Exhibit 2</u>	System Description
<u>Exhibit 3</u>	Credit Information
<u>Exhibit 4</u>	General Terms and Conditions
<u>Exhibit 5</u>	Form of Memorandum of License
<u>Exhibit 6</u>	Form of Easement Agreement

IN WITNESS WHEREOF, the undersigned Parties have caused this Agreement to be signed on their behalf by their duly authorized representatives who, by their signatures below, attest that they have the power and authority to bind their respective Party.

Purchaser: **Nashua School District**

Seller: **ReVision Energy Inc.**

By (signature): _____

By (signature): _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Exhibit 1
Basic Terms and Conditions

1. **Initial Term:** Twenty-five (25) years, beginning on the Commercial Operation Date.
2. **Additional Terms:** Up to two (2) Additional Terms of five (5) years each.
3. **Environmental Incentives and Environment Attributes:** Accrue to Seller, unless Purchaser elects to purchase from Seller the Renewable Energy Credits ("RECs") at the price and for the years specified below.
Purchaser [] WILL purchase [X] WILL NOT purchase RECS.
4. **Contract Price per Kilowatt Hour (\$/kWh):** The Contract Price for the electric energy generated by the System shall be \$[**RATE**] per kWh for Contract Year 1, subject to adjustment pursuant to **Exhibit 1, Section 5** below. Beginning in Contract Year 2 and for each Contract Year thereafter, the Contract Price will increase by (2%).
5. **Contract Price Adjustment:** The Contract Price set forth in **Exhibit 1, Section 4** above is calculated based on assumed costs of \$0.00 for (i) interconnection of the System to the Utility's (as defined in **Exhibit 2, Section 10**) electric distribution system (the "**Interconnection Costs**"), (ii) structural upgrades, and (iii) adjustments to standard racking installation. If these costs jointly exceed \$0.00 after the Utility's evaluation or independent racking and structural engineers determine that the facility requires structural upgrades or racking installation adjustments, then the Contract Price in Contract Year 1 will be adjusted upward by an amount equal to \$0.00169/kWh per \$5,000.00 of increased costs. Seller shall provide written evidence of such increased costs to Purchaser, and further provided that the Contract Price shall not increase in Contract Year 1 by more than \$0.02/kWh in the aggregate without further discussion and mutual agreement of the Parties.
6. **REC Price per Megawatt Hour (\$/MWh):** The REC Price for the RECS associated with the Purchaser Percentage of the energy generated by the System shall be N/A.
7. **Estimated Energy Production:** The Estimated System Energy Production is set forth in the table below.

Contract Year	Estimated Total System Energy Production (kWh)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
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24	
25	

8. **Condition Satisfaction Date:** # months after the Effective Date.
9. **Anticipated Commercial Operation Date:** # months after the Effective Date. The "Anticipated Commercial Operation Date" is the date Seller places the System in service, consistent with Treas. Reg. § 1.167(a)-11 and related sections.

10. Outside Commercial Operation Date: # months after the Effective Date. In the event of any delay outside the reasonable control of the Seller and provided that the Seller is continuing to diligently pursue the permitting, construction, interconnection, and installation, the Outside Commercial Operation Date shall be equitably extended to a date mutually agreed to by the Parties, taking into account the facts, circumstances and length of such delay

11. Rebate Variance. All prices in this Agreement are calculated based on an upfront rebate of \$0.00. If the actual rebate is lower than calculated, prices will be adjusted pro-rata to reflect the actual rebate received.

12. Purchaser Options to Purchase System. ☐ None, or ☒ As set forth in Exhibit 4, Section 17.b.

13. System Installation:

Includes:	Design, engineering, permitting, installation, monitoring, rebate application and paperwork processing of the System.
Excludes:	Unforeseen groundwork (including, but not limited to, excavation/circumvention of underground obstacles), upgrades or repair to the Facility or utility electrical infrastructure, utility impact study if applicable, payment bonds, performance bond(s), prevailing wage construction, structural upgrades, tree removal, tree trimming, professional engineer's stamp review if required by local or state permitting, or energy audit, if required.

End of Exhibit 1

Exhibit 2
System Description

1. **System Location:** Individual school addresses
2. **System Size:** [xx.xx] DC kW (panel nameplate capacity), [xx.xx] AC kW (inverter rating).
3. **Expected First Year Energy Production (kWh):** [xxx,xxx,xxx] (which is expected to be plus or minus ten (10) percent annually, depending upon weather). Estimated energy production shall be de-rated by one half of one percent (0.5%) annually.
4. **Expected Structure:** ☐ Ground Mount ☐ Roof Mount ☐ Parking Structure ☐ Other
5. **Expected Module(s):**

<u>Manufacturer/Model</u>	<u>Quantity</u>
[manufacturer model], or equivalent, with manufacturer's 30-year warranty	[xx]

6. **Expected Inverter(s):**

<u>Manufacturer/Model</u>	<u>Quantity</u>
[manufacturer model], or equivalent, with manufacturer's 30-year warranty	[xx]

7. **Facility and System Layout:** See **Exhibit 2, Attachment A**. Seller may, at its sole discretion, modify the System layout and design as Seller deems necessary for purposes of permitting, procurement, construction and project implementation, provided that any modifications which change the Estimated System Energy Production by more than 10 percent shall require prior written approval by Purchaser. To the extent of modifications are made pursuant to this Section, the Parties shall amend this Agreement and Exhibits to reflect the final as-built design within 60 days of the Commercial Operation Date.
8. **Utility:** Eversource
9. **Participating Meters:**
 - i. To be provided by Purchaser for the Net Energy Metering application pursuant to Exhibit 4, Section 9.j.

Exhibit 2
Attachment A:
Facility and System Layout

Aerial Image of Facility	See Site Map, below.
Conceptual Drawing of the System	See One Line Drawing, below.
Location of System Components	Solar array to be located at XXXXX as portrayed in site map. Inverters to be located in utility room of building or other location as agreed upon by the Parties.
Delivery Point	On utility side of private meter/data logger as shown in One Line Drawing, below.
Access Points	Access shall be by existing drives and ways and as mutually agreed by the Parties. Access shall be adequate to allow full and timely access to the facility for installation and maintenance. See also Site Map, below.
Irradiance Zone	Removal of vegetation and prevention of shading to protect the irradiance zone for the system shall conform to the specifications set forth in the Irradiance Zone and Shade Map, below.

Site Map:

[Site Map]

One Line Drawing:

Omitted by agreement of the Parties, with the understanding that the Delivery Point shall be on the utility side of the private meter/data logger, typically installed at the inverter location. A final as-built One Line Drawing shall be available upon Purchaser's request following completion of the installation.

Irradiance Zone and Shade Map:

Omitted by agreement of the Parties, with the understanding that any use of the Premises shall not shade the System.

End of Exhibit 2

Exhibit 3
Solar Power Purchase Agreement
General Terms and Conditions

1. **Definitions and Interpretation.** Unless otherwise defined or required by the context in which any term appears: (a) the singular includes the plural and vice versa; (b) the words “herein,” “hereof” and “hereunder” refer to this Agreement as a whole and not to any particular section or subsection of this Agreement; (c) references to any agreement, document or instrument mean such agreement, document or instrument as amended, modified, supplemented or replaced from time to time; and (d) the words “include,” “includes” and “including” mean include, includes and including “without limitation.” The captions or headings in this Agreement are strictly for convenience and shall not be considered in interpreting this Agreement. The rule of construction that ambiguities in an agreement are to be construed against the drafter will not be invoked or applied in any dispute regarding the meaning of any provision of this Agreement.
2. **Purchase and Sale of Electricity.** Purchaser shall purchase from Seller, and Seller shall sell to Purchaser, all of the electric energy generated by the System during the Initial Term and any Additional Term (as defined in **Exhibit 1**, and collectively the “Term”). Electric energy generated by the System will be delivered to Purchaser at the delivery point identified on **Exhibit 2** (the “Delivery Point”). Purchaser shall take title to the electric energy generated by the System at the Delivery Point, and risk of loss will pass from Seller to Purchaser at the Delivery Point. Purchaser may purchase electric energy for the Facility from other sources if the Purchaser's electric requirements at the Facility exceed the output of the System. Any purchase, sale and/or delivery of electric energy generated by the System prior to the Commercial Operation Date shall be treated as purchase, sale and/or delivery of limited amounts of test energy only and shall not indicate that the System has been put in commercial operation by the purchase, sale and/or delivery of such test energy.
3. **Purchase and Sale of Renewable Energy Credits.** If Purchaser elects the Renewable Energy Credit (REC) purchase option provided in **Exhibit 1**, Purchaser shall purchase from Seller, and Seller shall sell to Purchaser, all of the RECs generated by the System for the Contract Year and at the price per megawatt-hour specified for that year shown in **Exhibit 1**.
4. **Term and Termination.**
 - a. **Initial Term.** The initial term (“Initial Term”) of this Agreement shall commence on the Commercial Operation Date and continue for the length of time specified in **Exhibit 1**, unless earlier terminated as provided for in this Agreement. Seller shall provide Purchaser with written notice of the Commercial Operation Date within thirty (30) days of placing the system in service and such notice shall be deemed effective unless Purchaser reasonably objects within five (5) days of the date of such notice. Upon Purchaser’s request, Seller will give Purchaser copies of certificates of completion or similar documentation from Seller’s contractor and the interconnection or similar agreement with the entity authorized and required under applicable law to provide electric distribution service to Purchaser at the Facility (the “Utility”), as set forth in **Exhibit 2**. This Agreement is effective as of the Effective Date and Purchaser’s failure to enable Seller to provide the electric energy by preventing it from installing the System or otherwise not performing shall not excuse Purchaser’s obligations to make payments that otherwise would have been due under this Agreement.
 - b. **Additional Terms.** Prior to the end of the Initial Term or of any applicable Additional Term, as defined below, if Purchaser has not exercised its option to purchase the System, either Party may give the other Party written notice of its desire to extend this Agreement on the terms and conditions set forth herein for the number and length of additional periods specified in **Exhibit 1** (each such additional period, an “Additional Term”). Such notice shall be given, if at all, not more than one hundred twenty (120) and not less than sixty (60) days before the last day of the Initial Term or the then current Additional Term, as applicable. The Party receiving the notice requesting an Additional Term shall respond positively or negatively to that request in writing within thirty (30) days after receipt of the request. Failure to respond within such thirty (30) day period shall be deemed a rejection of the offer for an Additional Term. If both Parties agree to an Additional Term, the Additional Term shall begin immediately upon the conclusion of the Initial Term or the then current term on the same terms and conditions as set forth in this Agreement. If the Party receiving the request for an Additional Term rejects or is deemed to reject the first Party’s offer, this Agreement shall terminate at the end of the Initial Term (if the same has not been extended) or the then current Additional Term.
5. **Billing and Payment.**
 - a. **Monthly Energy Charges.** Purchaser shall pay Seller monthly (or quarterly, if Seller elects quarterly invoicing under subsection (d) of this **Section 5**) for the electric energy generated by the System and delivered to the Delivery Point at the \$/kWh rate shown in **Exhibit 1** (the “Contract Price”). The periodic payment for such energy will be equal to the applicable \$/kWh rate multiplied by the number of kWh of energy generated during each month of the applicable billing period, as measured by the System meter.

- b. **Monthly REC Charges.** If Purchaser elects the REC purchase option in **Exhibit 1**, for each year it exercises the option, Purchaser shall pay Seller monthly for all RECs generated by the System at the \$/MWh rate shown in **Exhibit 1** (the “REC Price”). The monthly payment for such RECs will be equal to the applicable \$/MWh rate multiplied by the number of MWh of energy generated during the applicable month, as measured by the System meter.
- c. **Monthly Invoices.** Seller shall invoice Purchaser monthly in arrears, either manually or through ACH. Such monthly invoices shall state (i) the amount of electric energy produced by the System and delivered to the Delivery Point, (ii) the energy and REC rates applicable to, and charges incurred by, Purchaser under this Agreement and (iii) the total amount due from Purchaser.
- d. **Seller’s Option for Quarterly Invoicing.** Seller, at Seller’s sole option, may elect to invoice Purchaser on a quarterly basis. If Seller exercises the option to invoice quarterly for one or more billing periods, it shall not prohibit Seller from invoicing monthly thereafter. Seller shall provide Purchaser with at least 30 days prior notice before changing the frequency of invoicing.
- e. **Taxes.** Purchaser shall either pay or reimburse Seller for any and all taxes assessed on the generation, sale, delivery or consumption of electric energy produced by the System or the interconnection of the System to the Utility’s electric distribution system, including property taxes on the System; provided, however, Purchaser will not be required to pay or reimburse Seller for any taxes during periods when Seller fails to deliver electric energy to Purchaser for reasons other than Force Majeure or as a result of Purchaser’s acts or omissions. For purposes of this **Section 5.e**, “Taxes” means any federal, state and local ad valorem, property, occupation, generation, privilege, sales, use, consumption, excise, transaction, and other taxes, regulatory fees, surcharges or other similar charges, but shall not include any income taxes or similar taxes imposed on Seller’s revenues due to the sale of energy under this Agreement, which shall be Seller’s responsibility.
- f. **Sales and Use Tax.** If Purchaser is exempt from paying tax on the sale or use of tangible personal property, Purchaser shall be responsible for providing Seller with a copy of Purchaser’s exemption certificate or other documentation to Seller demonstrating that Purchaser is exempt from paying tax on the sale or use of tangible personal property in the state where the Premises is located, such other documentation to be accepted by Seller in its sole discretion, which shall not be unreasonably withheld, prior to the Commercial Operation Date. Should Purchaser fail to document Purchaser’s exempt status in accordance with this **Section 5.f**, Seller shall charge and collect tax on the sale of electric energy generated by the System from Purchaser in accordance with the applicable sales and use tax law, until such time Purchaser documents Purchaser’s exempt status in accordance with this **Section 5.f**. Notwithstanding anything to the contrary herein, in the event a Governmental Authority (as defined below) determines that the electric energy generated by the System is not exempt from tax on the sale or use of tangible personal property, despite Purchaser having provided a copy of Purchaser’s exemption certificate or other documentation to Seller, Seller shall charge and collect tax on the electric energy purchased pursuant to this Agreement from Purchaser. Any sales and use tax collected in accordance with this Section shall be in addition to the Contract Price if not already included.
- g. **Payment Terms.** All amounts due under this Agreement shall be due and payable net twenty (20) days from receipt of invoice. Any undisputed portion of the invoice amount not paid within the twenty (20) day period shall accrue interest at the annual rate of two and one-half percent (2.5%) over the prime rate, as published in the Wall Street Journal (but not to exceed the maximum rate permitted by law).

6. Environmental Attributes and Environmental Incentives.

- a. Unless otherwise specified in **Exhibit 1**, Seller is the owner of all Environmental Attributes and Environmental Incentives and is entitled to the benefit of all Tax Credits, and Purchaser’s purchase of electricity under this Agreement does not include Environmental Attributes, Environmental Incentives or the right to Tax Credits or any other attributes of ownership and operation of the System, all of which shall be retained by Seller. Purchaser shall cooperate with Seller in obtaining, securing and transferring all Environmental Attributes and Environmental Incentives and the benefit of all Tax Credits, including by using the electric energy generated by the System in a manner necessary to qualify for such available Environmental Attributes, Environmental Incentives and Tax Credits. Purchaser shall not be obligated to incur any out-of-pocket costs or expenses in connection with such actions unless reimbursed by Seller. If any Environmental Incentives are paid directly to Purchaser, Purchaser shall immediately pay such amounts over to Seller.
- b. **Press Releases and RECs.** To avoid any conflicts with fair trade rules regarding claims of solar or renewable energy use, Purchaser shall submit to Seller for approval any press releases regarding Purchaser’s use of solar or renewable energy and shall not submit for publication any such releases without the written approval of Seller. Approval shall not be unreasonably withheld, and Seller’s review and approval shall be made in a timely manner to permit Purchaser’s

timely publication. Except for Contract Years in which Purchaser purchases RECs, Purchaser hereby acknowledges and consents to Seller's exclusive right to (i) make any claim that electric energy provided to Purchaser was generated by the Project, (ii) all claims that Seller is responsible for the reductions in emissions of pollution and greenhouse gases resulting from the generation of such electric energy and (iii) all rights, title to and ownership of any and all RECs, credits, certificates, registrations, etc., evidencing or representing any of the foregoing attributes and to take any action necessary for Seller to claim, register, sell or otherwise dispose of such interests.

- c. **"Environmental Attributes"** means any and all credits, benefits, emissions reductions, offsets, and allowances, howsoever entitled, attributable to the System, the production of electrical energy from the System and its displacement of conventional energy generation, including (a) any avoided emissions of pollutants to the air, soil or water such as sulfur oxides (SOx), nitrogen oxides (NOx), carbon monoxide (CO) and other pollutants; (b) any avoided emissions of carbon dioxide (CO2), methane (CH4), nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride and other greenhouse gases (GHGs) that have been determined by the United Nations Intergovernmental Panel on Climate Change, or otherwise by law, to contribute to the actual or potential threat of altering the Earth's climate by trapping heat in the atmosphere; and (c) the reporting rights related to these avoided emissions, such as Green Tag Reporting Rights and Renewable Energy Credits. Green Tag Reporting Rights are the right of a party to report the ownership of accumulated Green Tags in compliance with federal or state law, if applicable, and to a federal or state agency or any other party, and include Green Tag Reporting Rights accruing under Section 1605(b) of The Energy Policy Act of 1992 and any present or future federal, state, or local law, regulation or bill, and international or foreign emissions trading program. Environmental Attributes do not include Environmental Incentives and Tax Credits. Purchaser and Seller shall file all tax returns in a manner consistent with this Section 6. Without limiting the generality of the foregoing, Environmental Attributes include carbon trading credits, renewable energy credits or certificates, emissions reduction credits, emissions allowances, green tags tradable renewable credits and Green-e® products.
- d. **"Environmental Incentives"** means any and all credits, rebates, subsidies, payments or other incentives that relate to self-generation of electricity, the use of technology incorporated into the System, environmental benefits of using the System, or other similar programs available from the Utility, any other regulated entity, the manufacturer of any part of the System or any Governmental Authority.
- e. **"Governmental Authority"** means any national, state or local government (whether domestic or foreign), any political subdivision thereof or any other governmental, quasi-governmental, judicial, public or statutory instrumentality, authority, body, agency, bureau or entity (including the Federal Energy Regulatory Commission, a state Public Utilities Commission or Independent System Operator), or any arbitrator with authority to bind a party at law.
- f. **"Tax Credits"** means any and all (a) investment tax credits, (b) production tax credits and (c) similar tax credits or grants under federal, state or local law relating to the construction, ownership or production of energy from the System.

7. Conditions to Obligations.

- a. **Conditions to Seller's Obligations.** Seller's obligations under this Agreement are conditioned on the completion of the following conditions to Seller's reasonable satisfaction on or before the Condition Satisfaction Date:
 - i. Confirmation that the Premises is suitable for the development, installation, construction, interconnection, ownership and operation of the System;
 - ii. Completion of a physical inspection of the Facility and the property upon which the Facility is located (the **"Premises"**) including, if applicable, geotechnical work, and real estate due diligence to confirm the suitability of the Facility and the Premises for the System;
 - iii. Approval of (A) this Agreement and (B) the Construction Agreement (if any) for the System by Seller's Financing Parties. **"Construction Agreement"** as used in this subsection means an agreement between Seller and any contractor or subcontractor to install all or part of the System;
 - iv. Confirmation that Seller will obtain all applicable Environmental Incentives and Tax Credits;
 - v. Receipt of all necessary zoning, land use and building permits; and
 - vi. Execution of all necessary agreements and approvals with or by the Utility for interconnection of the System to Facility electrical system and/or the Utility's electric distribution system.

- b. **Failure of Conditions.** If any of the conditions listed in subsection (a) are not satisfied by the Condition Satisfaction Date, the Parties will attempt in good faith to negotiate for the satisfaction of the failed conditions. If the Parties are unable to reach agreement, then Seller may terminate this Agreement upon ten (10) days written notice to Purchaser without liability for costs or damages or triggering a default under this Agreement.
- c. **Commencement of Construction.** Seller's obligation to commence construction and installation of the System is conditioned on Seller's receipt of (A) proof of insurance for all insurance required to be maintained by Purchaser under this Agreement, (B) written confirmation from any person holding a mortgage, lien or other encumbrance over the Premises or the Facility, as applicable, that such person will recognize Seller's rights under this Agreement for as long Seller is not in default hereunder and (C), a signed and notarized original copy of the easement agreement suitable for recording, substantially in the form attached hereto as **Exhibit 6** (the "**Easement Agreement**").
- d. **Conditions to Purchaser's Obligations.** Purchaser's obligations under **Section 5.a** are conditioned on the occurrence of the Commercial Operation Date for the System by the Outside Commercial Operation Date.

8. **Seller's Rights and Obligations.**

- a. **Permits and Approvals.** Seller, with Purchaser's reasonable cooperation, shall use commercially reasonable efforts to obtain, at its sole cost and expense:
 - i. any zoning, land use and building permits required to construct, install and operate the System;
 - ii. any agreements and approvals from the Utility necessary in order to interconnect the System to the Facility electrical system and/or the Utility's electric distribution system; and
 - iii. any agreements and approvals from the Utility or Public Utilities Commission necessary in order to net meter energy produced by the System among Purchaser's Utility meters and/or accounts.

Purchaser shall cooperate with Seller's reasonable requests to assist Seller in obtaining such agreements, permits and approvals. Where required, Purchaser shall obtain all such agreements, permits and approvals in Purchaser's name to enable and benefit operation of the System, however, Seller shall pay or reimburse Purchaser for all fees required.
- b. **Standard System Repair and Maintenance.** Seller shall construct and install the System at the Facility. During the Term, Seller will operate and perform all routine and emergency repairs to, and maintenance of, the System at its sole cost and expense, except for any repairs or maintenance resulting from Purchaser's negligence, willful misconduct or breach of this Agreement. Seller shall not be responsible for any work done by others on any part of the System unless Seller authorizes that work in advance in writing. Seller shall not be responsible for any loss, damage, cost or expense arising out of or resulting from improper environmental controls or improper operation or maintenance of the System by anyone other than Seller or Seller's contractors. If the System requires repairs for which Purchaser is responsible, Purchaser shall pay Seller for diagnosing and correcting the problem at Seller or Seller's contractors' then current standard rates. Seller shall provide Purchaser with reasonable notice prior to accessing the Facility to make standard repairs.
- c. **Non-Standard System Repair and Maintenance.** If Seller incurs incremental costs to maintain the System due to conditions at the Facility or due to the inaccuracy of any information provided by Purchaser and relied upon by Seller, the pricing, schedule and other terms of this Agreement will be equitably adjusted to compensate for any work in excess of normally expected work required to be performed by Seller. In such event, the Parties will negotiate such equitable adjustment in good faith.
- d. **Breakdown Notice.** Seller shall notify Purchaser within twenty-four (24) hours following Seller's discovery of (i) any material malfunction in the operation of the System or (ii) an interruption in the supply of electrical energy from the System. Purchaser and Seller shall each designate personnel and establish procedures such that each Party may provide notice of such conditions requiring Seller's repair or alteration at all times, twenty-four (24) hours per day, including weekends and holidays. Purchaser shall notify Seller immediately upon the discovery of an emergency condition affecting the System.
- e. **Suspension.** Notwithstanding anything to the contrary herein, Seller shall be entitled to suspend delivery of electricity from the System to the Delivery Point for the purpose of maintaining and repairing the System and such suspension of service shall not constitute a breach of this Agreement; **provided**, that Seller shall use commercially reasonable efforts to minimize any interruption in service to the Purchaser.

- f. **Use of Contractors and Subcontractors.** Seller shall be permitted to use contractors and subcontractors to perform its obligations under this Agreement, provided however, that such contractors and subcontractors shall be duly licensed and shall provide any work in accordance with applicable industry standards. Notwithstanding the foregoing, Seller shall continue to be responsible for the quality of the work performed by its contractors and subcontractors.
- g. **Liens and Payment of Contractors and Suppliers.** Seller shall pay when due all valid charges from all contractors, subcontractors and suppliers supplying goods or services to Seller under this Agreement and shall keep the Facility free and clear of any liens related to such charges, except for those liens which Seller is permitted by law to place on the Facility following non-payment by Purchaser of amounts due under this Agreement. Seller shall indemnify Purchaser for all claims, losses, damages, liabilities and expenses resulting from any liens filed against the Facility or the Premises in connection with such charges; provided, however, that Seller shall have the right to contest any such lien, so long as it provides a statutory bond or other reasonable assurances of payment that either remove such lien from title to the Facility and the Premises or that assure that any adverse judgment with respect to such lien will be paid without affecting title to the Facility and the Premises.
- h. **No Warranty.** NO WARRANTY OR REMEDY, WHETHER STATUTORY, WRITTEN, ORAL, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, OR WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE SHALL APPLY. The remedies set forth in this Agreement shall be Purchaser's sole and exclusive remedies for any claim or liability arising out of or in connection with this Agreement, whether arising in contract, tort (including negligence), strict liability or otherwise.

9. **Purchaser's Rights and Obligations.**

- a. **License to the Premises; Facility Access Rights.** Purchaser grants to Seller and to Seller's agents, employees, contractors and assignees an irrevocable non-exclusive license running with the Premises (the "**License**") for (i) operating, owning, maintaining, the System; (ii) performing all of Seller's obligations and enforcing all of Seller's rights set forth in this Agreement; and (iii) maintaining electric lines and equipment, including inverters and meters necessary to interconnect the System to Purchaser's electric system at the Facility, to the Utility's electric distribution system, if any, or for any other purpose that may from time to time be useful or necessary in connection with the construction, installation, operation, maintenance or repair of the System. Seller shall notify Purchaser prior to entering the Facility except in situations where there is imminent risk of damage to persons or property. The term of the License shall continue until the date that is one hundred and twenty (120) days following the date of expiration or termination of the Term of this Agreement (the "**License Term**"). During the License Term, Purchaser shall ensure that Seller's rights under the License and Seller's access to the Premises and the Facility are preserved and protected. Purchaser shall not interfere with nor shall permit any third parties to interfere with such rights or access. The grant of the License shall survive termination of this Agreement by either Party as stated herein. At request of Seller, Purchaser shall execute a Memorandum of License, which shall be in form and substance set forth as **Exhibit 5**, or other form agreed to by the Parties. Seller may, at its sole cost and expense, record such Memorandum of License with the appropriate land registry or recorder's office.
- b. **OSHA Compliance.** Both Parties shall ensure that all Occupational Safety and Health Act (OSHA) requirements and other similar applicable safety laws or codes are adhered to in their performance under this Agreement.
- c. **Maintenance of Facility.** Purchaser shall, at its sole cost and expense, maintain the Premises and Facility in good condition and repair. Purchaser will ensure that the Facility remains interconnected to the Utility's electric distribution system at all times and will not cause cessation of electric service to the Facility from the Utility. Purchaser is fully responsible for the maintenance and repair of the Facility's electrical system and of all of Purchaser's equipment that utilizes the System's outputs. Purchaser shall properly maintain in full working order all of Purchaser's electric supply or generation equipment that Purchaser may shut down while utilizing the System. Purchaser shall promptly notify Seller of any matters of which it is aware pertaining to any damage to or loss of use of the System or that could reasonably be expected to adversely affect the System. For Systems not located on the roof of the Facility, Purchaser shall (i) maintain sufficient access to the System, by vehicle or by foot, as applicable, at all times, (ii) plow and remove snow as needed to allow Purchaser, its contractors, and/or subcontractors to access to the System safely, and (iii) limit vegetation growth within and around (including in between each row of panels) the System, including but not limited to mowing and weed control sufficient to allow Purchaser, its contractors, and/or subcontractors access to the System to operate and maintain the System and to prevent shading of the System. Purchaser shall provide Seller its contractors and/or subcontractors with sufficient space to park vehicles, including but not limited to trucks and lifts, as needed to operate and maintain the System.

- d. **No Alteration of Facility.** Purchaser shall not make any alterations or repairs to the Facility which could adversely affect the operation and maintenance of the System without Seller's prior written consent. If Purchaser wishes to make such alterations or repairs, Purchaser shall give prior written notice to Seller, setting forth the work to be undertaken (except for emergency repairs, for which notice may be given by telephone), and give Seller the opportunity to advise Purchaser in making such alterations or repairs in a manner that avoids damage to the System, but, notwithstanding any such advice, Purchaser shall be responsible for all damage to the System caused by Purchaser or its contractors. To the extent that temporary disconnection or removal of the System is necessary to perform such alterations or repairs, such work and any replacement of the System after completion of Purchaser's alterations and repairs, shall be done by Seller or its contractors at Purchaser's cost. In addition, Purchaser shall pay Seller an amount equal to the sum of (i) payments that Purchaser would have made to Seller hereunder for electric energy that would have been produced by the System during such disconnection or removal; (ii) revenues that Seller would have received with respect to the System under the any rebate program and any other assistance program with respect to electric energy that would have been produced during such disconnection or removal; (iii) revenues from Environmental Attributes that Seller would have received with respect to electric energy that would have been produced by the System during such disconnection or removal; and (iv) Tax Credits that Seller (or, if Seller is a pass-through entity for tax purposes, Seller's owners) would have received with respect to electric energy that would have been produced by the System during such disconnection or removal. Determination of the amount of energy that would have been produced during any disconnection or removal shall be in accordance with the procedures in Section 11.b. All of Purchaser's alterations and repairs will be done in a good and workmanlike manner and in compliance with all applicable laws, codes and permits.
- e. **Outages.** Purchaser shall be permitted to be off line for a total of forty-eight (48) daylight hours (each, a "**Scheduled Outage**") per calendar year during the Term, during which hours Purchaser shall not be obligated to accept or pay for electricity from the System; provided, however, that Purchaser must notify Seller in writing of each such Scheduled Outage at least forty-eight (48) hours in advance of the commencement of a Scheduled Outage. In the event that Scheduled Outages exceed a total of forty-eight (48) daylight hours per calendar year or there are unscheduled outages, in each case for a reason other than a Force Majeure event, Purchaser shall pay Seller an amount equal to the sum of (i) payments that Purchaser would have made to Seller hereunder for electric energy that would have been produced by the System during the outage; (ii) revenues that Seller would have received with respect to the System under the any rebate program and any other assistance program with respect to electric energy that would have been produced during the outage; (iii) revenues from Environmental Attributes that Seller would have received with respect to electric energy that would have been produced by the System during the outage; and (iv) Tax Credits that Seller (or, if Seller is a pass-through entity for tax purposes, Seller's owners) would have received with respect to electric energy that would have been produced by the System during the outage. Determination of the amount of energy that would have been produced during the removal or disconnection shall be in accordance with the procedures in Section 11.b.
- f. **Liens.** Purchaser shall not directly or indirectly cause, create, incur, assume or allow to exist any mortgage, pledge, lien, charge, security interest, encumbrance or other claim of any nature on or with respect to the System or any interest therein. Purchaser shall immediately notify Seller in writing of the existence of any such mortgage, pledge, lien, charge, security interest, encumbrance or other claim, shall promptly cause the same to be discharged and released of record without cost to Seller, and shall indemnify Seller against all costs and expenses (including reasonable attorneys' fees) incurred in discharging and releasing any such mortgage, pledge, lien, charge, security interest, encumbrance or other claim. Notwithstanding anything else herein to the contrary, pursuant to Section 20.a., Seller may grant a lien on the System and may assign, mortgage, pledge or otherwise collaterally assign its interests in this Agreement and the System to any Financing Party.
- g. **Security.** Purchaser shall be responsible for using commercially reasonable efforts to maintain the physical security of the Facility and the System against known risks and risks that should have been known by Purchaser. Purchaser will not conduct activities on, in or about the Premises or the Facility that have a reasonable likelihood of causing damage, impairment or otherwise adversely affecting the System.
- h. **Insolation.** Purchaser understands that unobstructed access to sunlight ("**Insolation**") is essential to Seller's performance of its obligations and a material term of this Agreement. Purchaser shall not in any way cause and, where possible, shall not in any way permit any interference with the System's Insolation. If Purchaser becomes aware of any activity or condition that could diminish the Insolation of the System, Purchaser shall notify Seller immediately and shall cooperate with Seller in preserving the System's existing Insolation levels. The Parties agree that reducing Insolation would irreparably injure Seller, that such injury may not be adequately compensated by an award of money damages, and that Seller is entitled to seek specific enforcement of this Section 9.h against Purchaser. If Purchaser allows or causes any activity or condition that diminishes Insolation levels specified in **Exhibit 2 Attachment A** so as to cause energy generation of the System to fall more than 15 % below projections in **Exhibit 1**, Purchaser and Seller agree that until the activity ceases or conditions are returned to Insolation levels specified in **Exhibit 2**

Attachment A, Seller may bill for energy based on the amount of energy that would have been produced without loss of Insolation in accordance with the procedures in **Section 11.b**.

- i. **Breakdown Notice**. Purchaser shall notify Seller within twenty-four (24) hours following the discovery by it of (i) any material malfunction in the operation of the System; or (ii) any occurrences that could reasonably be expected to adversely affect the System. Purchaser shall notify Seller immediately upon (i) an interruption in the supply of electrical energy from the System; or (ii) the discovery of an emergency condition respecting the System. Purchaser and Seller shall each designate personnel and establish procedures such that each Party may provide notice of such conditions requiring Seller's repair or alteration at all times, twenty-four (24) hours per day, including weekends and holidays.

10. **Change in Law**.

"Change in Law" means (i) the enactment, adoption, promulgation, modification or repeal after the Effective Date of any applicable law or regulation; (ii) the imposition of any material conditions on the issuance or renewal of any applicable permit after the Effective Date of this Agreement (notwithstanding the general requirements contained in any applicable Permit at the time of application or issue to comply with future laws, ordinances, codes, rules, regulations or similar legislation), or (iii) a change in any utility rate schedule or tariff approved by any Governmental Authority which in the case of any of (i), (ii) or (iii), establishes requirements affecting owning, supplying, constructing, installing, operating or maintaining the System, or other performance of the Seller's obligations hereunder and which has a material adverse effect on the cost to Seller of performing such obligations; provided, that a change in federal, state, county or any other tax law after the Effective Date of this Agreement shall not be a Change in Law pursuant to this Agreement.

If any Change in Law occurs that has a material adverse effect on the cost to Seller of performing its obligations under this Agreement, then the Parties shall, within thirty (30) days following receipt by Purchaser from Seller of notice of such Change in Law, meet and attempt in good faith to negotiate amendments to this Agreement as are reasonably necessary to preserve the economic value of this Agreement to both Parties. If the Parties are unable to agree upon such amendments within such thirty (30) day period, then Seller shall have the right to terminate this Agreement without further liability to either Party except with respect to payment of amounts accrued prior to termination.

11. **Relocation of System**.

- a. **System Relocation**. If Purchaser ceases to conduct business operations at the Facility, or otherwise vacates the Facility prior to the expiration of the Term, Purchaser shall have the option to provide Seller with a mutually agreeable substitute premises located within the same utility district as the terminated System or in a location with similar utility rates and Insolation. Purchaser shall provide written notice at least sixty (60) days but not more than one hundred eighty (180) days prior to the date that it wants to make this substitution. In connection with such substitution, Purchaser shall execute an amended agreement that shall have all of the same terms as this Agreement except for the (i) Effective Date; (ii) License, which will be amended to grant rights in the real property where the System is relocated to; and (iii) Term, which will be equal to the remainder of the Term of this Agreement calculated starting at the shutdown of the System pursuant to such relocation, and shall toll until the relocated System achieves commercial operation of such new location. Such amended agreement shall be deemed to be a continuation of this Agreement without termination. In addition, Purchaser shall be obligated to provide a new executed and notarized easement agreement covering the substitute premises in form and content substantially similar to the Easement Agreement. Purchaser shall also provide any new consents, estoppels, or acknowledgments reasonably required by Financing Parties in connection with the substitute premises.
- b. **Costs of Relocation**. Purchaser shall pay all costs associated with relocation of the System, including all costs and expenses incurred by or on behalf of Seller in connection with removal of the System from the Facility and installation and testing of the System at the substitute facility and all applicable interconnection fees and expenses at the substitute facility, as well as costs of new title search and other out-of-pocket expenses connected to preserving and refiling the security interests of Seller's Financing Parties in the System. In addition, Purchaser shall pay Seller an amount equal to the sum of (i) payments that Purchaser would have made to Seller hereunder for electric energy that would have been produced by the System during the relocation; (ii) revenues that Seller would have received with respect to the System under the any rebate program and any other assistance program with respect to electric energy that would have been produced during the relocation; (iii) revenues from Environmental Attributes that Seller would have received with respect to electric energy that would have been produced by the System during the relocation; and (iv) Tax Credits that Seller (or, if Seller is a pass-through entity for tax purposes, Seller's owners) would have received with respect to electric energy that would have been produced by the System during the relocation. Determination of the amount of energy that would have been produced during the relocation shall be based, during the first Contract Year, on the estimated levels of production and, after the first Contract Year, based on actual operation of the System in the

same period in the previous Contract Year, unless Seller and Purchaser mutually agree to an alternative methodology. “**Contract Year**” means the twelve-month period beginning at 12:00 AM on the Commercial Operation Date or on any anniversary of the Commercial Operation Date and ending at 11:59 PM on the day immediately preceding the next anniversary of the Commercial Operation Date, provided that the first Contract Year shall begin on the Commercial Operation Date.

- c. Adjustment for Insolation; Termination. Seller shall remove the System from the vacated Facility prior to the termination of Purchaser’s ownership, lease or other rights to use such Facility. Seller will not be required to restore the Facility to its prior condition but shall promptly pay Purchaser for any damage caused by Seller during removal of the System, but not for normal wear and tear. If the substitute facility has inferior Insolation as compared to the original Facility, Seller shall have the right to make an adjustment to Exhibit 1 such that Purchaser’s payments to Seller are the same as if the System were located at the original Facility, increased to the extent necessary to compensate Seller for reduced revenues from Environmental Attributes and reduced Tax Credits that Seller (or, if Seller is a pass-through entity for tax purposes, Seller’s owners) receive as a result of the relocation. If Purchaser is unable to provide such substitute facility and to relocate the System as provided, any early termination will be treated as a default by Purchaser.

12. Removal of System at Expiration.

Upon the expiration or earlier termination of this Agreement (provided Purchaser does not exercise its purchase option), Seller shall, at its expense, remove all of its tangible property comprising the System from the Facility on a mutually convenient date, but in no event later than one-hundred and twenty (120) days after the expiration of the Term. Excluding ordinary wear and tear, the Facility shall be returned to its original condition, except for the removal of System mounting pads or other support structures permanently affixed to Purchaser’s buildings where such removal would compromise the building’s water proofing. In no case shall Seller’s removal of the System affect the integrity of Purchaser’s roof, which shall be as leak proof as it was prior to removal of the System and shall be flashed and/or patched to existing roof specifications. Seller shall not be obligated to remove any below grade structures, including foundations and conduits, or any roads. Seller shall leave the Facility in neat and clean order. If Seller fails to remove or commence substantial efforts to remove the System by such agreed upon date, Purchaser shall have the right, at its option, to remove the System to a public warehouse and restore the Facility to its original condition (other than ordinary wear and tear) at Seller’s cost. Purchaser shall provide sufficient space for the temporary storage and staging of tools, materials and equipment and for the parking of construction crew vehicles and temporary construction trailers and facilities reasonably necessary during System removal.

13. Measurement. Seller shall install one or more meter(s), as Seller deems appropriate, at or immediately before the Delivery Point to measure the output of the System. Such meter shall meet the general commercial standards of the solar photovoltaic industry or the required standard of the Utility. Seller shall maintain the meter(s) in accordance with industry standards. Seller may provide a remote accessible data logging and reporting system during the Term to enable Seller to remotely record the amount of electric energy generated by the System. During such time the monitoring and/or reporting system ceases to function, but not longer than 180 days, Seller may reasonably estimate the amount of electric energy that was generated and invoice Purchaser for such amount in accordance with Section 5. Within 180 days of invoicing estimated charges, the estimated production shall be compared to actual production based on a physical reading of the on-site meter and Seller shall issue an invoice or credit, as the case may be, to correct overages or underages that occurred during the period invoices were based on estimated production.

14. Default, Remedies and Damages.

- a. Default. Any Party that fails to perform its responsibilities as listed below or experiences any of the circumstances listed below shall be deemed to be the “**Defaulting Party**”, the other Party shall be deemed to be the “**Non-Defaulting Party**”, and each event of default shall be a “**Default Event**”:
- i. failure of a Party to pay any amount due and payable under this Agreement, other than an amount that is subject to a good faith dispute, within ten (10) days following receipt of written notice from the Non-Defaulting Party of such failure to pay (“**Payment Default**”);
 - ii. failure of a Party to substantially perform any other material obligation under this Agreement within thirty (30) days following receipt of written notice from the Non-Defaulting Party demanding such cure; provided, that such thirty (30) day cure period shall be extended (but not beyond ninety (90) days) if and to the extent reasonably necessary to cure the Default Event, if (A) the Defaulting Party initiates such cure within the thirty (30) day period and continues such cure to completion and (B) there is no material adverse effect on the Non-Defaulting Party resulting from the failure to cure the Default Event;

- iii. if any representation or warranty of a Party proves at any time to have been incorrect in any material respect when made and is material to the transactions contemplated hereby, if the effect of such incorrectness is not cured within thirty (30) days following receipt of written notice from the Non-Defaulting Party demanding such cure;
- iv. Purchaser loses its rights to occupy and enjoy the Premises;
- v. a Party becomes insolvent or is a party to a bankruptcy, reorganization, insolvency, liquidation, receivership, dissolution, winding-up or relief of debtors, or any general assignment for the benefit of creditors or other similar arrangement or any event occurs or proceedings are taken in any jurisdiction with respect to the Party which has a similar effect, and, if any such bankruptcy or other proceedings were initiated by a third party, if such proceedings have not been dismissed within sixty (60) days following receipt of a written notice from the Non-Defaulting Party demanding such cure; or
- vi. Purchaser prevents Seller from installing the System or otherwise failing to perform in a way that prevents the delivery of electric energy from the System. Such Default Event shall not excuse Purchaser's obligations to make payments that otherwise would have been due under this Agreement.

b. Remedies.

- i. Remedies for Payment Default. If a Payment Default occurs, the Non-Defaulting Party may suspend performance of its obligations under this Agreement. Further, the Non-Defaulting Party may (A) at any time during the continuation of the Default Event, terminate this Agreement upon five (5) days prior written notice to the Defaulting Party, and (B) pursue any remedy under this Agreement, at law or in equity, including an action for damages.
- ii. Remedies for Other Defaults. On the occurrence of a Default Event other than a Payment Default, the Non-Defaulting Party may (A) at any time during the continuation of the Default Event, terminate this Agreement or suspend its performance of its obligations under this Agreement, upon five (5) days prior written notice to the Defaulting Party, and (B) pursue any remedy under this Agreement, at law or in equity, including an action for damages. Nothing herein shall limit either Party's right to collect damages upon the occurrence of a breach or a default by the other Party that does not become a Default Event. If Purchaser terminates this contract without cause prior to commencement of System installation a five thousand dollar (\$5,000) design cancellation fee shall also apply in addition to any other remedy available to Seller.
- iii. Damages Upon Termination by Default. Upon a termination of this Agreement by the Non-Defaulting Party as a result of a Default Event by the Defaulting Party, the Defaulting Party shall pay a Termination Payment to the Non-Defaulting Party determined as follows (the "**Termination Payment**"):
 - A. Purchaser. If Purchaser is the Defaulting Party and Seller terminates this Agreement, the Termination Payment to Seller shall be equal to the sum of (i) reasonable compensation, on a net after tax basis assuming a tax rate of thirty-five percent (35%), for the loss or recapture of (a) the investment tax credit equal to thirty percent (30%) of the System value; (b) MACRS accelerated depreciation equal to eighty five percent (85%) of the System value, (c) loss of any Environmental Attributes or Environmental Incentives that accrue or are otherwise assigned to Seller pursuant to the terms of this Agreement (Seller shall furnish Purchaser with a detailed calculation of such compensation if such a claim is made), (d) other financing and associated costs not included in (a), (b) and (c), (ii) the net present value (using a discount rate of five percent (5%)) of the projected payments over the Term post-termination, had the Term remained effective for the full Initial Term, (iii) removal costs as provided in Section 14.b.iii.C and (iv) any and all other amounts previously accrued under this Agreement and then owed by Purchaser to Seller. The Parties agree that actual damages to Seller in the event this Agreement terminates prior to the expiration of the Term as the result of a Default Event by Purchaser would be difficult to ascertain, and the applicable Termination Payment is a reasonable approximation of the damages suffered by Seller as a result of early termination of this Agreement. The Termination Payment shall not be less than zero.
 - B. Seller. If Seller is the Defaulting Party and Purchaser terminates this Agreement, the Termination Payment to Purchaser shall be equal to the sum of (i) all costs reasonably incurred by Purchaser in re-converting its electric supply to service from the Utility; (ii)

any removal costs incurred by Purchaser, and (iii) any and all other amounts previously accrued under this Agreement and then owed by Seller to Purchaser. The Termination Payment shall not be less than zero.

- C. Obligations Following Termination. If a Non-Defaulting Party terminates this Agreement pursuant to this Section 14.b, then following such termination, Seller shall, at the sole cost and expense of the Defaulting Party, remove the equipment (except for mounting pads and support structures) constituting the System. The Non-Defaulting Party shall take all commercially reasonable efforts to mitigate its damages as the result of a Default Event.

15. Representations, Warranties and Covenants.

- a. General Representations and Warranties. Each Party represents and warrants to the other the following as of the Effective Date:
- i. Such Party is duly organized, validly existing and in good standing under the laws of the jurisdiction of its formation; the execution, delivery and performance by such Party of this Agreement have been duly authorized by all necessary corporate, partnership or limited liability company action, as applicable, and do not and shall not violate any law; and this Agreement is valid obligation of such Party, enforceable against such Party in accordance with its terms (except as may be limited by applicable bankruptcy, insolvency, reorganization, moratorium and other similar laws now or hereafter in effect relating to creditors' rights generally).
 - ii. Such Party has obtained all licenses, authorizations, consents and approvals required by any Governmental Authority or other third party and necessary for such Party to own its assets, carry on its business and to execute and deliver this Agreement; and such Party is in compliance with all laws that relate to this Agreement in all material respects.
- b. Purchaser's Representations, Warranties and Covenants. Purchaser represents and warrants to Seller the following as of the Effective Date and covenants that throughout the Term:
- i. License. Purchaser has title to or a leasehold or other property interest in the Premises. Purchaser has the full right, power and authority to grant the License contained in Section 9.a. Such grant of the License does not violate any law, ordinance, rule or other governmental restriction applicable to Purchaser or the Facility and is not inconsistent with and will not result in a breach or default under any agreement by which Purchaser is bound or that affects the Facility. If Purchaser does not own the Premises or Facility, Purchaser has obtained all required consents from the owner of the Premises and/or Facility to grant the License and enter into and perform its obligations under this Agreement.
 - ii. Other Agreements. Neither the execution and delivery of this Agreement by Purchaser nor the performance by Purchaser of any of its obligations under this Agreement conflicts with or will result in a breach or default under any agreement or obligation to which Purchaser is a party or by which Purchaser or the Facility is bound.
 - iii. Accuracy of Information. All information provided by Purchaser to Seller, as it pertains to the Facility's physical configuration, Purchaser's planned use of the Facility, and Purchaser's estimated electricity requirements, is accurate in all material respects.
 - iv. Purchaser Status. Purchaser is not a public utility or a public utility holding company and is not subject to regulation as a public utility or a public utility holding company.
 - v. Hazardous Substances. There are no Hazardous Substances at, on, above, below or near the Premises.
 - vi. No Pool Use. No electricity generated by the System will be used to heat a swimming pool.

16. System and Facility Damage and Insurance.

- a. System and Facility Damage.
- i. Seller's Obligations. If the **System** is damaged or destroyed other than by Purchaser's gross negligence or willful misconduct, Seller shall promptly repair and restore the System to its pre-existing condition; provided,

however, that if more than fifty percent (50%) of the System is destroyed during the last five (5) years of the Initial Term or during any Additional Term, Seller shall not be required to restore the System, but may instead terminate this Agreement, unless Purchaser agrees (A) to pay for the cost of such restoration of the System or (B) to purchase the System "AS-IS" at the greater of (i) the Fair Market Value of the System and (ii) the sum of the amounts described in Section 14.b.iii.A(1) and Section 14.b.iii.A(3).

- ii. Purchaser's Obligations. If the **Facility** is damaged or destroyed by casualty of any kind or any other occurrence other than Seller's gross negligence or willful misconduct, such that the operation of the System and/or Purchaser's ability to accept the electric energy produced by the System are materially impaired or prevented, Purchaser shall promptly repair and restore the Facility to its pre-existing condition; provided, however, that if more than 50% of the Facility is destroyed during the last five years of the Initial Term or during any Additional Term, Purchaser may elect either (A) to restore the Facility or (B) to pay the Termination Payment and all other costs previously accrued but unpaid under this Agreement and thereupon terminate this Agreement.

b. Insurance Coverage. At all times during the Term, Seller and Purchaser shall maintain the following insurance:

- i. Seller's Insurance. Seller shall maintain (A) property insurance on the System for the replacement cost thereof, (B) commercial general liability insurance with coverage of at least \$1,000,000 per occurrence and \$2,000,000 annual aggregate, (C) employer's liability insurance with coverage of at least \$1,000,000 and (D) workers' compensation insurance as required by law.
 - ii. Purchaser's Insurance. Purchaser shall maintain commercial general liability insurance with coverage of at least the amount of 1 million dollars (\$1,000,000) for each occurrence and 2 million dollars (\$2,000,000) in the aggregate.
- c. Policy Provisions.** All insurance policies provided hereunder shall (i) contain a provision whereby the insurer agrees to give the party not providing the insurance (A) not less than ten (10) days written notice before the insurance is cancelled, or terminated as a result of non-payment of premiums, or (B) not less than thirty (30) days written notice before the insurance is otherwise cancelled or terminated, (ii) be written on an occurrence basis, and (iii) be maintained with companies either rated no less than A-VII as to Policy Holder's Rating in the current edition of A.M. Best's Insurance Guide or otherwise reasonably acceptable to the other party.
- d. Certificates.** Upon the other Party's request each Party shall deliver the other Party certificates of insurance evidencing the above required coverage. A Party's receipt, review or acceptance of such certificate shall in no way limit or relieve the other Party of the duties and responsibilities to maintain insurance as set forth in this Agreement.
- e. Deductibles.** Unless and to the extent that a claim is covered by an indemnity set forth in this Agreement, each Party shall be responsible for the payment of its own deductibles.

17. Ownership; Option to Purchase.

- a. Ownership of System. Throughout the Term (except as otherwise permitted in Section 20), Seller shall be the legal and beneficial owner of the System at all times, including all Environmental Attributes (unless otherwise specified on Exhibit 1), and the System shall remain the personal property of Seller and shall not attach to or be deemed a part of, or fixture to, the Facility or the Premises. Each of the Seller and Purchaser agree that the Seller (or the designated assignee of Seller permitted under Section 20) is the tax owner of the System and all tax filings and reports will be filed in a manner consistent with this Agreement. The System shall at all times retain the legal status of personal property as defined under Article 9 of the Uniform Commercial Code. Purchaser covenants that it will use commercially reasonable efforts to place all parties having an interest in or a mortgage, pledge, lien, charge, security interest, encumbrance or other claim of any nature on the Facility or the Premises on notice of the ownership of the System and the legal status or classification of the System as personal property. If there is any mortgage or fixture filing against the Premises which could reasonably be construed as prospectively attaching to the System as a fixture of the Premises, Purchaser shall provide a disclaimer or release from such lienholder. If Purchaser is the fee owner of the Premises, Purchaser consents to the filing of a disclaimer of the System as a fixture of the Premises in the office where real estate records are customarily filed in the jurisdiction where the Facility is located. If Purchaser is not the fee owner, Purchaser will obtain such consent from such owner. Upon request, Purchaser agrees to deliver to Seller a non-disturbance agreement in a form reasonably acceptable to Seller from the owner of the Facility (if the Facility is leased by Purchaser), any mortgagee with a lien on the Premises, and other Persons holding a similar interest in the Premises. To the extent that Purchaser does not own the Premises or Facility, Purchaser shall provide to Seller

immediate written notice of receipt of notice of eviction from the Premises or Facility or termination of Purchaser's lease of the Premises and/or Facility.

- b. **Option to Purchase.** Beginning on the fifth (5th) anniversary of the Commercial Operation Date (i.e., beginning in the sixth Contract Year), provided Purchaser is not in default under this Agreement, Purchaser shall annually have the option to purchase the Project from Seller at a price equal to the Fair Market Value of the Project at such anniversary date, plus, if applicable, a sum equal to the repayment or recapture of Applicable Solar Program or other governmental payments occasioned by the exercise of such option. Purchaser must provide a notification to Seller of its intent to purchase at least ninety (90) days and not more than one hundred eighty (180) days prior to the end of the applicable Contract Year or the Initial Term or Additional Term, as applicable, and the purchase shall be complete prior to the end of the applicable Contract Year or the Initial Term or Additional Term, as applicable. Any such purchase shall be on an as-is, where-is basis, and Seller shall not provide any warranty or other guarantee regarding the performance of the System, provided, however, that Seller shall assign to Purchaser any manufacturers warranties that are in effect as of the purchase, and which are assignable pursuant to their terms.
- c. **Determination of Fair Market Value.** "Fair Market Value" means, in Seller's reasonable determination, the greater of: (i) the amount that would be paid in an arm's length, free market transaction, for cash, between an informed, willing seller and an informed willing buyer, neither of whom is under compulsion to complete the transaction, taking into account, among other things, the age, condition and performance of the System and advances in solar technology, provided that installed equipment shall be valued on an installed basis, shall not be valued as scrap if it is functioning and in good condition and costs of removal from a current location shall not be a deduction from the valuation, and (ii) for any given Contract Year, the amount set forth on **Exhibit 4, Attachment A** attached hereto. Seller shall determine Fair Market Value within thirty (30) days after Purchaser has exercised its option to Purchase the System. Seller shall give written notice to Purchaser of such determination, along with a full explanation of the calculation of Fair Market Value, including without limitation, an explanation of all assumptions, figures and values used in such calculation and factual support for such assumptions, figures and values. If Purchaser reasonably objects to Seller's determination of Fair Market Value within thirty (30) days after Seller has provided written notice of such determination, the Parties shall select a nationally recognized independent appraiser with experience and expertise in the solar photovoltaic industry to determine the Fair Market Value of the System. Such appraiser shall act reasonably and in good faith to determine the Fair Market Value of the System based on the formulation set forth herein, and shall set forth such determination in a written opinion delivered to the Parties. The valuation made by the appraiser shall be binding upon the Parties in the absence of fraud or manifest error. The costs of the appraisal shall be borne by the Parties equally. Upon purchase of the System, Purchaser will assume complete responsibility for the operation and maintenance of the System and liability for the performance of the System, and Seller shall have no further liabilities or obligations hereunder.

18. Indemnification and Limitations of Liability.

- a. **General.** Each Party (the "Indemnifying Party") shall defend, indemnify and hold harmless the other Party and the directors, officers, shareholders, partners, members, agents and employees of such other Party, and the respective affiliates of each thereof (collectively, the "Indemnified Parties"), from and against all loss, damage, expense, liability and other claims, including court costs and reasonable attorneys' fees (collectively, "Liabilities") resulting from any third party actions relating to the breach of any representation or warranty set forth in **Section 15** and from injury to or death of persons, and damage to or loss of property to the extent caused by or arising out of the negligent acts or omissions of, or the willful misconduct of, the Indemnifying Party (or its contractors, agents or employees) in connection with this Agreement; provided, however, that nothing herein shall require the Indemnifying Party to indemnify the Indemnified Party for any Liabilities to the extent caused by or arising out of the negligent acts or omissions of, or the willful misconduct of, the Indemnified Party. This **Section 18.a** however, shall not apply to liability arising from any form of hazardous substances or other environmental contamination, such matters being addressed exclusively by **Section 18.c**.
- b. **Notice and Participation in Third Party Claims.** The Indemnified Party shall give the Indemnifying Party written notice with respect to any Liability asserted by a third party (a "Claim"), as soon as possible upon the receipt of information of any possible Claim or of the commencement of such Claim. The Indemnifying Party may assume the defense of any Claim, at its sole cost and expense, with counsel designated by the Indemnifying Party and reasonably satisfactory to the Indemnified Party. The Indemnified Party may, however, select separate counsel if both Parties are defendants in the Claim and such defense or other form of participation is not reasonably available to the Indemnifying Party. The Indemnifying Party shall pay the reasonable attorneys' fees incurred by such separate counsel until such time as the need for separate counsel expires. The Indemnified Party may also, at the sole cost and expense of the Indemnifying Party, assume the defense of any Claim if the Indemnifying Party fails to assume the defense of the Claim within a reasonable time. Neither Party shall settle any Claim covered by this **Section 18.b** unless it has obtained

the prior written consent of the other Party, which consent shall not be unreasonably withheld or delayed. The Indemnifying Party shall have no liability under this Section 18.b for any Claim for which such notice is not provided if that the failure to give notice prejudices the Indemnifying Party.

- c. **Environmental Indemnification.** Seller shall indemnify, defend and hold harmless all of Purchaser's Indemnified Parties from and against all Liabilities arising out of or relating to the existence at, on, above, below or near the Premises of any Hazardous Substance (as defined in Section 18.c.i) to the extent deposited, spilled or otherwise caused by Seller or any of its contractors or agents. Purchaser shall indemnify, defend and hold harmless all of Seller's Indemnified Parties from and against all Liabilities arising out of or relating to the existence at, on, above, below or near the Premises of any Hazardous Substance, except to the extent deposited, spilled or otherwise caused by Seller or any of its contractors or agents. Each Party shall promptly notify the other Party if it becomes aware of any Hazardous Substance on or about the Premises or the Premises generally or any deposit, spill or release of any Hazardous Substance.

- i. **"Hazardous Substance"** means any chemical, waste or other substance (A) which now or hereafter becomes defined as or included in the definition of "hazardous substances," "hazardous wastes," "hazardous materials," "extremely hazardous wastes," "restricted hazardous wastes," "toxic substances," "toxic pollutants," "pollution," "pollutants," "regulated substances," or words of similar import under any laws pertaining to the environment, health, safety or welfare, (B) which is declared to be hazardous, toxic, or polluting by any Governmental Authority, (C) exposure to which is now or hereafter prohibited, limited or regulated by any Governmental Authority, (D) the storage, use, handling, disposal or release of which is restricted or regulated by any Governmental Authority, or (E) for which remediation or cleanup is required by any Governmental Authority.

d. **Limitations on Liability.**

- i. **No Consequential Damages.** Except with respect to indemnification for third party claims pursuant to this Section 18 and damages that result from the willful misconduct of a Party, neither Party nor its directors, officers, shareholders, partners, members, agents and employees subcontractors or suppliers shall be liable for any indirect, special, incidental, exemplary, or consequential loss or damage of any nature arising out of their performance or non-performance hereunder even if advised of such. The Parties agree that (i) in the event that Seller is required to recapture any Tax Credits or other tax benefits as a result of a breach of this Agreement by Purchaser, such recaptured amount shall be deemed to be direct and not indirect or consequential damages, and (ii) in the event that Seller is retaining the Environmental Attributes produced by the System, and a breach of this Agreement by Purchaser causes Seller to lose the benefit of sales of such Environmental Attributes to third parties, the amount of such lost sales shall be direct and not indirect or consequential damages.
- ii. **Actual Damages.** Except with respect to indemnification for third party claims pursuant to Section 18 and damages that result from the willful misconduct of Seller, Seller's aggregate liability under this Agreement arising out of or in connection with the performance or non-performance of this Agreement shall not exceed the total payments made (or, as applicable, projected to be made) by Purchaser under this Agreement. The provisions of this Section 18.d.ii shall apply whether such liability arises in contract, tort (including negligence), strict liability or otherwise. Any action against Seller must be brought within one (1) year after the cause of action accrues.

19. **Force Majeure.**

- a. **"Force Majeure"** means any event or circumstances beyond the reasonable control of and without the fault or negligence of the Party claiming Force Majeure. It shall include, without limitation, failure or interruption of the production, delivery or acceptance of electricity due to: an act of god; war (declared or undeclared); sabotage; riot; insurrection; civil unrest or disturbance; military or guerilla action; terrorism; economic sanction or embargo; civil strike, work stoppage, slow-down, or lock-out; explosion; fire; earthquake; abnormal weather condition or actions of the elements; hurricane; flood; lightning; wind; drought; the binding order of any Governmental Authority (provided that such order has been resisted in good faith by all reasonable legal means); the failure to act on the part of any Governmental Authority (provided that such action has been timely requested and diligently pursued); unavailability of electricity from the utility grid, equipment, supplies or products (but not to the extent that any such availability of any of the foregoing results from the failure of the Party claiming Force Majeure to have exercised reasonable diligence); and failure of equipment not utilized by or under the control of the Party claiming Force Majeure.

- b. Except as otherwise expressly provided to the contrary in this Agreement, if either Party is rendered wholly or partly unable to timely perform its obligations under this Agreement because of a Force Majeure event, that Party shall be excused from the performance affected by the Force Majeure event (but only to the extent so affected) and the time for performing such excused obligations shall be extended as reasonably necessary; provided, that: (i) the Party affected by such Force Majeure event, as soon as reasonably practicable after obtaining knowledge of the occurrence of the claimed Force Majeure event, gives the other Party prompt oral notice, followed by a written notice reasonably describing the event; (ii) the suspension of or extension of time for performance is of no greater scope and of no longer duration than is required by the Force Majeure event; and (iii) the Party affected by such Force Majeure event uses all reasonable efforts to mitigate or remedy its inability to perform as soon as reasonably possible. The Term shall be extended day for day for each day performance is suspended due to a Force Majeure event.
- c. Notwithstanding anything herein to the contrary, the obligation to make any payment due under this Agreement shall not be excused by a Force Majeure event that solely impacts Purchaser's ability to make payment.
- d. If a Force Majeure event continues for a period of one-hundred and twenty (120) days or more within a twelve (12) month period and prevents a material part of the performance by a Party hereunder, then at any time during the continuation of the Force Majeure event, the Party not claiming the Force Majeure shall have the right to terminate this Agreement without fault or further liability to either Party (except for amounts accrued but unpaid).

20. Assignment and Financing.

- a. **Assignment.** This Agreement may not be assigned in whole or in part by either Party without the prior written consent of the other Party, which consent shall not be unreasonably withheld or delayed. Notwithstanding the foregoing, Seller may, without the prior written consent of Purchaser, (i) assign, mortgage, pledge or otherwise collaterally assign its interests in this Agreement and the System to any Financing Party, (ii) directly or indirectly assign this Agreement and the System to an affiliate or subsidiary of Seller, (iii) assign this Agreement and the System to any entity through which Seller is obtaining financing or capital for the System and (iv) assign this Agreement and the System to any person succeeding to all or substantially all of the assets of Seller (provided that Seller shall be released from liability hereunder as a result of any of the foregoing permitted assignments only upon assumption of Seller's obligations hereunder by the assignee). In the event of any such assignment, the Seller shall be released from all its liabilities and other obligations under this Agreement. However, any assignment of Seller's right and/or obligations under this Agreement, shall not result in any change to Purchaser's rights and obligations under this Agreement. Purchaser's consent to any other assignment shall not be unreasonably withheld if Purchaser has been provided with reasonable proof that the proposed assignee (x) has comparable experience in operating and maintaining photovoltaic solar systems comparable to the System and providing services comparable to those contemplated by this Agreement and (y) has the financial capability to maintain the System and provide the services contemplated by this Agreement in the manner required by this Agreement. This Agreement shall be binding on and inure to the benefit of the successors and permitted assignees.
- b. **Financing.** The Parties acknowledge that Seller may obtain construction and long-term financing or other credit support from one or more Financing Parties. "**Financing Parties**" means person or persons providing construction or permanent financing to Seller or an Investor in connection with construction, ownership, operation and maintenance of the System, or if applicable, means, if applicable, any person to whom Seller has transferred the ownership interest in the System, subject to a leaseback of the System from such person. Both Parties agree in good faith to consider and to negotiate changes or additions to this Agreement that may be reasonably requested by the Financing Parties; provided, that such changes do not alter the fundamental economic terms of this Agreement. In connection with an assignment pursuant to Section 20.a(i)-(iv), Purchaser agrees to execute any consent, estoppel or acknowledgement in form and substance reasonably acceptable to such Financing Parties.
- c. **Successor Servicing.** The Parties further acknowledge that in connection with any construction or long term financing or other credit support provided to Seller or its affiliates by Financing Parties, that such Financing Parties may require that Seller or its affiliates appoint a third party to act as backup or successor provider of operation and maintenance services with respect to the System and/or administrative services with respect to this Agreement (the "**Successor Provider**"). Purchaser agrees to accept performance from any Successor Provider so appointed so long as such Successor Provider performs in accordance with the terms of this Agreement.

21. Confidentiality and Publicity.

- a. **Confidentiality.** If either Party provides confidential information, including business plans, strategies, financial information, proprietary, patented, licensed, copyrighted or trademarked information, and/or technical information regarding the design, operation and maintenance of the System or of Purchaser's business ("**Confidential**

Information”) to the other or, if in the course of performing under this Agreement or negotiating this Agreement a Party learns Confidential Information regarding the facilities or plans of the other, the receiving Party shall (i) protect the Confidential Information from disclosure to third parties with the same degree of care accorded its own confidential and proprietary information, and (ii) refrain from using such Confidential Information, except in the negotiation and performance of this Agreement, including but not limited to obtaining financing for the System. Notwithstanding the above, a Party may provide such Confidential Information to its, officers, directors, members, managers, employees, agents, contractors and consultants (collectively, “**Representatives**”), and affiliates, lenders, and potential assignees of this Agreement (provided and on condition that such potential assignees be bound by a written agreement or legal obligation restricting use and disclosure of Confidential Information). Each such recipient of Confidential Information shall be informed by the Party disclosing Confidential Information of its confidential nature and shall be directed to treat such information confidentially and shall agree to abide by these provisions. In any event, each Party shall be liable (with respect to the other Party) for any breach of this provision by any entity to whom that Party improperly discloses Confidential Information. The terms of this Agreement (but not its execution or existence) shall be considered Confidential Information for purposes of this Section 21.a, except as set forth in Section 21.b. All Confidential Information shall remain the property of the disclosing Party and shall be returned to the disclosing Party or destroyed after the receiving Party’s need for it has expired or upon the request of the disclosing Party. Each Party agrees that the disclosing Party would be irreparably injured by a breach of this Section 21.a by the receiving Party or its Representatives or other person to whom the receiving Party discloses Confidential Information of the disclosing Party and that the disclosing Party may be entitled to equitable relief, including injunctive relief and specific performance, in the event of a breach of the provision of this Section 21.a. To the fullest extent permitted by applicable law, such remedies shall not be deemed to be the exclusive remedies for a breach of this Section 21.a, but shall be in addition to all other remedies available at law or in equity.

- b. **Permitted Disclosures.** Notwithstanding any other provision in this Agreement, neither Party shall be required to hold confidential any information that (i) becomes publicly available other than through the receiving Party, (ii) is required to be disclosed to a Governmental Authority under applicable law or pursuant to a validly issued subpoena (but a receiving Party subject to any such requirement shall promptly notify the disclosing Party of such requirement to the extent permitted by applicable law), (iii) is independently developed by the receiving Party or (iv) becomes available to the receiving Party without restriction from a third party under no obligation of confidentiality. If disclosure of information is required by a Governmental Authority, the disclosing Party shall, to the extent permitted by applicable law, notify the other Party of such required disclosure promptly upon becoming aware of such required disclosure and shall cooperate with the other Party in efforts to limit the disclosure to the maximum extent permitted by law.

22. **Goodwill and Publicity.** Neither Party shall use any name, trade name, service mark or trademark of the other Party in any promotional or advertising material without the prior written consent of such other Party. The Parties shall coordinate and cooperate with each other when making public announcements related to the execution and existence of this Agreement, and each Party shall have the right to promptly review, comment upon and approve any publicity materials, press releases or other public statements by the other Party that refer to, or that describe any aspect of, this Agreement. Neither Party shall make any press release or public announcement of the specific terms of this Agreement (except for filings or other statements or releases as may be required by applicable law) without the specific prior written consent of the other Party. Without limiting the generality of the foregoing, all public statements must accurately reflect the rights and obligations of the Parties under this Agreement, including the ownership of Environmental Attributes and Environmental Incentives and any related reporting rights.

23. **Miscellaneous Provisions**

- a. **Choice of Law.** The law of the state where the System is located shall govern this Agreement without giving effect to conflict of laws principles.
- b. **Arbitration and Attorneys’ Fees.** The Parties shall negotiate in good faith and attempt to resolve any dispute, controversy or claim arising out of or relating to this Agreement (a “Dispute”) within 30 days after the date that a Party gives written notice of such Dispute to the other Party. If, after such negotiation, the Dispute remains unresolved, and if the Parties mutually agree, Disputes arising in connection with or under this Agreement, may be finally resolved by binding arbitration administered by the American Arbitration Association under its Construction Industry Arbitration Rules/Fast Track Procedures. Unless otherwise agreed in writing by the Parties, any Dispute proceeding shall be held in Cumberland County, Maine. If binding arbitration is approved by both Parties in writing, any such decision rendered by the arbitrator shall be final, binding, and non-appealable. If the Parties agree, a mediator may be consulted prior to arbitration. The prevailing party in any dispute arising out of this Agreement shall be entitled to reasonable attorneys’ fees and costs.

- c. **Notices.** All notices under this Agreement shall be in writing and shall be by personal delivery, electronic mail, overnight courier, or regular, certified, or registered mail, return receipt requested, and deemed received upon personal delivery, acknowledgment of receipt of electronic transmission, the promised delivery date after deposit with overnight courier, or five (5) days after deposit in the mail. Notices shall be sent to the person identified in this Agreement at the addresses set forth in this Agreement or such other address as either party may specify in writing. Each party shall deem a document emailed or electronically sent in PDF form to it as an original document.
- d. **Survival.** Provisions of this Agreement that should reasonably be considered to survive termination of this Agreement shall survive. For the avoidance of doubt, surviving provisions shall include, without limitation, Section 15 (Representations and Warranties), Section 8.h (No Warranty), Section 16.b (Insurance Coverage), Section 18 (Indemnification and Limits of Liability), Section 21 (Confidentiality and Publicity), Section 23.a (Choice of Law), Section 23.b (Arbitration and Attorneys' Fees), Section 23.c (Notices), Section 23.g (Comparative Negligence), Section 23.h (Non-Dedication of Facilities), Section 23.m (Service Contract), Section 23.n (No Partnership) Section 23.o (Full Agreement, Modification, Invalidity, Counterparts, Captions) and Section 23.q (No Third Party Beneficiaries).
- e. **Further Assurances.** Each of the Parties hereto agree to provide such information, execute and deliver any instruments and documents and to take such other actions as may be necessary or reasonably requested by the other Party which are not inconsistent with the provisions of this Agreement and which do not involve the assumptions of obligations other than those provided for in this Agreement, to give full effect to this Agreement and to carry out the intent of this Agreement.
- f. **Right of Waiver.** Each Party, in its sole discretion, shall have the right to waive, defer or reduce any of the requirements to which the other Party is subject under this Agreement at any time (other than with respect to and/or relating to the obligation to make any payment due under this Agreement); provided, however that neither Party shall be deemed to have waived, deferred or reduced any such requirements unless such action is in writing and signed by the waiving Party. No waiver will be implied by any usage of trade, course of dealing or course of performance. A Party's exercise of any rights hereunder shall apply only to such requirements and on such occasions as such Party may specify and shall in no event relieve the other Party of any requirements or other obligations not so specified. No failure of either Party to enforce any term of this Agreement will be deemed to be a waiver. No exercise of any right or remedy under this Agreement by Purchaser or Seller shall constitute a waiver of any other right or remedy contained or provided by law. Any delay or failure of a Party to exercise, or any partial exercise of, its rights and remedies under this Agreement shall not operate to limit or otherwise affect such rights or remedies. Any waiver of performance under this Agreement shall be limited to the specific performance waived and shall not, unless otherwise expressly stated in writing, constitute a continuous waiver or a waiver of future performance.
- g. **Comparative Negligence.** It is the intent of the Parties that where negligence is determined to have been joint, contributory or concurrent, each Party shall bear the proportionate cost of any Liability.
- h. **Non-Dedication of Facilities.** Nothing herein shall be construed as the dedication by either Party of its facilities or equipment to the public or any part thereof. Neither Party shall knowingly take any action that would subject the other Party, or other Party's facilities or equipment, to the jurisdiction of any Governmental Authority as a public utility or similar entity. Neither Party shall assert in any proceeding before a court or regulatory body that the other Party is a public utility by virtue of such other Party's performance under this agreement. If Seller is reasonably likely to become subject to regulation as a public utility, then the Parties shall use all reasonable efforts to restructure their relationship under this Agreement in a manner that preserves their relative economic interests while ensuring that Seller does not become subject to any such regulation. If the Parties are unable to agree upon such restructuring, Seller shall have the right to terminate this Agreement without further liability, and Seller shall remove the System in accordance with Section 11 of this Agreement.
- i. **Estoppel.** Either Party hereto, without charge, at any time and from time to time, within five (5) business days after receipt of a written request by the other party hereto, shall deliver a written instrument, duly executed, certifying to such requesting party, or any other person specified by such requesting Party: (i) that this Agreement is unmodified and in full force and effect, or if there has been any modification, that the same is in full force and effect as so modified, and identifying any such modification; (ii) whether or not to the knowledge of any such party there are then existing any offsets or defenses in favor of such party against enforcement of any of the terms, covenants and conditions of this Agreement and, if so, specifying the same and also whether or not to the knowledge of such party the other party has observed and performed all of the terms, covenants and conditions on its part to be observed and performed, and if not, specifying the same; and (iii) such other information as may be reasonably requested by the requesting Party. Any written instrument given hereunder may be relied upon by the recipient of such instrument, except to the extent the recipient has actual knowledge of facts contained in the certificate.

- j. **Capacity & Ancillary Services.** Seller shall be entitled to receive any payments for electric capacity (including savings in the form of reduced demand charges) or ancillary services that may become available as a result of the construction or operation of the System. Purchaser shall provide reasonable assistance to Seller in order for Seller to receive such payments, and if Purchaser is deemed to be the owner or provider of such capacity or services, Purchaser shall assign the same to Seller, provided that Seller shall be responsible for the preparation and submission of any necessary applications or other documents. If Purchaser receives any payments in respect of capacity or such services it shall promptly pay them over to Seller.
- k. **No Resale of Electricity.** Except as contemplated by the provisions of this Agreement, the electricity purchased by Purchaser from Seller under this Agreement shall not be resold, assigned or otherwise transferred to any other person without prior approval of the Seller, which approval shall not be unreasonably withheld, and Purchaser shall not take any action which would cause Purchaser or Seller to become a utility or public service company.
- l. **Seller Is Not A Utility.** Neither Party shall assert that Seller is an electric utility or public service company or similar entity that has a duty to provide service, is subject to rate regulation, or is otherwise subject to regulation by any governmental authority as a result of Seller's obligations or performance under this Agreement.
- m. **Service Contract.** The Parties intend this Agreement to be a "service contract" within the meaning of Section 7701(e)(3) of the Internal Revenue Code of 1986. Purchaser will not take the position on any tax return or in any other filings suggesting that it is anything other than a purchase of electricity from the System.
- n. **No Partnership.** No provision of this Agreement shall be construed or represented as creating a partnership, trust, joint venture, fiduciary or any similar relationship between the Parties. No Party is authorized to act on behalf of the other Party, and neither shall be considered the agent of the other.
- o. **Full Agreement, Modification, Invalidity, E-Signature, Counterparts, Captions.** This Agreement, together with any Exhibits, completely and exclusively states the agreement of the Parties regarding its subject matter and supersedes all prior proposals, agreements, or other communications between the Parties, oral or written, regarding its subject matter. This Agreement may be modified only by a writing signed by both Parties. If any provision of this Agreement is found unenforceable or invalid, such unenforceability or invalidity shall not render this Agreement unenforceable or invalid as a whole. In such event, such provision shall be changed and interpreted so as to best accomplish the objectives of such unenforceable or invalid provision within the limits of applicable law. This Agreement may be electronically signed in any number of separate counterparts and each counterpart shall be considered an original and together shall comprise the same Agreement. Electronic signatures shall be the same as handwritten signatures for the purposes of validity, enforceability and admissibility. The captions or headings in this Agreement are strictly for convenience and shall not be considered in interpreting this Agreement.
- p. **Forward Contract.** The transaction contemplated under this Agreement constitutes a "forward contract" within the meaning of the United States Bankruptcy Code, and the Parties further acknowledge and agree that each Party is a "forward contract merchant" within the meaning of the United States Bankruptcy Code.
- q. **No Third Party Beneficiaries.** Except for assignees, and Financing Parties permitted under Section 20, this Agreement and all rights hereunder are intended for the sole benefit of the Parties hereto and shall not imply or create any rights on the part of, or obligations to, any other Person.
- r. **Bonding.**
- i. **Performance bond liability.** Any performance bond issued for a site or system will cease one (1) year from the completion of construction. If a warranty or guarantee is provided under the terms of this Agreement, the balance of any warranty or guarantee beyond one year term of the applicable performance bond shall continue to be guaranteed solely by Seller under the terms of this Agreement. The performance bond does not guarantee any property restorative requirements.
 - ii. **Payment bond liability.** Any payment bond issued will cease at the termination of any time required by law.
 - iii. **Performance Guarantee.** Neither payment bonds, whether for labor or materials, nor performance bonds are applicable to any specified performance guarantee.

Exhibit 3
Attachment A

Contract Year	Fair Market Value Minimum
1	
2	
3	
4	
5	
6	\$[●]
7	\$[●]
8	\$[●]
9	\$[●]
10	\$[●]
11	\$[●]
12	\$[●]
13	\$[●]
14	\$[●]
15	\$[●]
16	\$[●]
17	\$[●]
18	\$[●]
19	\$[●]
20	\$[●]
21	\$[●]
22	\$[●]
23	\$[●]
24	\$[●]
25	\$[●]
After Year 25	Fair Market Value

End of Exhibit 3

Exhibit 4
Form of Memorandum of License

(see attached)

DOCUMENT PREPARED BY AND AFTER RECORDING, PLEASE RETURN TO:

ReVision Energy Inc.
c/o Legal Department
758 Westbrook Street
South Portland, ME 04106

MEMORANDUM OF LICENSE

Notice is hereby given that pursuant to a Solar Power Purchase Agreement between the parties listed below, dated as of [●] (the “**Solar Agreement**”), such Solar Agreement includes the grant of License to Seller, pursuant to the terms of the Solar Agreement (the “**License**”). This notice may be executed in counterparts by the Parties to the Solar Agreement.

Parties to the Solar Agreement:

Seller: ReVision Energy Inc.
758 Westbrook Street
South Portland, ME 04106

Purchaser: [●]
[●]
[●]

Date of Execution of Solar Agreement: [●]

Description of Premises: See **Attachment A**

TERM OF AGREEMENT:

The term of the License shall be for a period commencing on the Effective Date of the Solar Agreement and expiring on the date that is one hundred and twenty (120) days following the date of expiration or termination of the Term (as that phrase is defined in the Solar Agreement) of the Solar Agreement. The Term of the Solar Agreement shall expire on the twenty-fifth (25th) anniversary of the Commercial Operation Date (as that phrase is defined in the Solar Agreement), subject to extension of up two (2) Additional Terms (as that phrase is defined in the Solar Agreement) of five (5) years each, or early termination pursuant to the terms of the Solar Agreement.

[Attachment A and Signature Page follows]

Attachment A

Description of the Premises

[To be included in execution version.]

IN WITNESS WHEREOF, this Notice has been executed and delivered under seal on this [●]
day of [●], 20__.

GRANTOR:

[●]

By: _____

Print Name: _____

Title: _____

STATE OF _____ :

ss.

COUNTY OF _____ :

Be it Remembered, that on this ____ day of _____, 20__, before me, a Notary Public in and for the State and County aforesaid, personally appeared _____, who acknowledged him/herself to be _____ of _____, and that he/she as such _____, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

My Commission expires:

GRANTEE:

REVISION ENERGY INC.

By: _____

Print Name: Fortunat Mueller

Title: President

STATE OF MAINE :

ss.

COUNTY OF CUMBERLAND :

Be it Remembered, that on this ____ day of _____, 20__, before me, a Notary Public in and for the State and County aforesaid, personally appeared _____, who acknowledged himself/herself to be _____ of ReVision Energy Inc., and that he/she as such _____, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

My Commission expires:

End of Exhibit 4

Exhibit 5
Form of Easement Agreement

(see attached)

DOCUMENT PREPARED BY AND AFTER RECORDING, PLEASE RETURN TO:

ReVision Energy Inc.
c/o Legal Department
758 Westbrook Street
South Portland, ME 04106

EASEMENT AGREEMENT

This EASEMENT AGREEMENT (this “**Agreement**”) is made and entered into this [●] day of [●], 20__ (the “**Effective Date**”), by and between [●] (“Grantor”), a [●] with a mailing address of [●], [●] and **ReVision Energy Inc.** (“Grantee”), a Maine corporation with a mailing address of ReVision Energy Inc., 758 Westbrook St., South Portland, Maine 04106.

Recitals

A. Grantor is the owner of those certain parcels or tracts of ground located in [●], [●] in the [State or Commonwealth] of [●], and more particularly described by metes and bounds on **Attachment A** attached hereto and incorporated herein (all of which parcels or tracts of ground are referred to herein as the “**Premises**”).

B. Grantor and Grantee entered into a certain Solar Power Purchase Agreement (the “**Solar Agreement**”) pursuant to which the Grantee has agreed to design, construct, install, operate and maintain a certain solar photovoltaic system on the Premises (the “**System**”) for the purpose of providing electric energy to portions of the facilities or facility (the “**Facility**”) located on the Premises.

C. Grantor desires to grant to Grantee the rights described herein for the purposes of designing, installing, operating, maintaining and removing the System on and from the Premises.

Agreement

NOW, THEREFORE, in consideration of the foregoing, the mutual covenants and agreements set forth below, and other good and valuable consideration, receipt and sufficiency of which is hereby acknowledged and confirmed by Grantor, Grantor and Grantee hereby agree as follows:

1. **Grant of Easement.** Grantor hereby grants and conveys unto Grantee, its successors and assigns, a non-exclusive easement for the period of time set forth herein, across, over, under and above the Facility in order to construct, install, alter, protect, repair,

maintain, replace, operate, maintain and remove the System, including any related interconnection equipment and any facilities or equipment appurtenant thereto as Grantee may from time to time require. Grantor also hereby grants and conveys unto Grantee all other easements across, over, under and above the Premises as reasonably necessary to provide access to and services reasonably required for Grantee's performance under the Solar Agreement. The easements granted hereunder shall run with and burden the Premises for the term of this Agreement.

2. **Term.** This Agreement shall be for a period commencing on the Effective Date and expiring on the date that is one hundred and twenty (120) days following the date of expiration or termination of the Term (as that phrase is defined in the Solar Agreement) of the Solar Agreement. The Parties acknowledge that the Term of the Solar Agreement shall expire on the twenty-fifth (25th) anniversary of the Commercial Operation Date (as that phrase is defined in the Solar Agreement), subject to extension of up two (2) Additional Terms (as that phrase is defined in the Solar Agreement) of five (5) years each, or early termination pursuant to the terms of the Solar Agreement. No delay or interruption by Grantee in the use or enjoyment of any right or easement hereby granted shall result in the loss, limitation or abandonment of any of the right, title, interest, easement or estate granted hereby.
3. **Obstructions.** In addition to the rights afforded Grantee under the Solar Agreement, Grantee may from time to time remove structures, trees, bushes, or other obstructions within such portions of the Facility, and may level and grade such portions of the Premises, to the extent reasonably necessary to carry out the purposes set forth herein; provided that Grantor gives its prior written consent to such removal, leveling or grading, such consent not to be unreasonably withheld, delayed or conditioned. Grantor covenants for itself, its heirs, successors and assigns that:
 - a. Grantor will not build or place, or allow to be built or placed, any structure or obstruction of any kind within such portions of the Facility on which is located any portion of the System, including any related interconnection equipment; and
 - b. if such a structure or obstruction is built or placed within any portion of the Facility on which is located any portion of the System, including any related interconnection equipment, Grantor will remove the same at the request of the Grantee at no cost to the Grantee. Grantee may erect a fence on such portions of the Premises or the Facility on which any portion of the System, are located in order to exclude Grantor and others from accessing such areas provided that Grantor gives its prior written consent, such consent not to be unreasonably withheld, delayed or conditioned.
4. **Reservation of Rights.** Grantor reserves the right to use or authorize others to use the Premises and the Facility in any manner not inconsistent with or which will not unreasonably interfere with the rights granted herein, provided, however, that Grantor

shall not, nor shall permit others to, disturb the System, including any related interconnection equipment, in any way without prior written approval of the Grantee.

5. **Title.** Grantor represents and warrants to Grantee that (a) Grantor holds fee simple title to the Premises, free and clear of all liens and any other encumbrances, and (b) no lien or other encumbrance to which the Premises is subject would reasonably be expected to adversely impact Grantee's rights hereunder or under the Solar Agreement. Grantor further represents and warrants to Grantee that Grantor has the right to execute and deliver this Agreement and to grant to Grantee the easements and other rights hereunder, and that such grant does not, and will not, violate or breach Grantor's organizational documents, any law, rule or regulation, or any contract, agreement or arrangement to which Grantor is a party or by or to which any of Grantor's assets or properties, including the Premises or the Facility, is bound or subject. In the event that, after the date of this Agreement, Grantor duly grants a mortgage for additional value (the "**Subsequent Mortgage**"), Grantor shall, prior to and as a condition to the effectiveness of such grant of a mortgage, cause the mortgagee under the Subsequent Mortgage to execute and deliver to the Grantee an agreement, in customary form and in form and substance reasonably acceptable to Grantee, acknowledging the subordination of the Subsequent Mortgage to the grant of the easement pursuant to this Agreement (the "**Subordination Agreement**").
6. **Recordation; Possession.** This Agreement may be recorded against the Premises by Grantee at Grantee's sole cost and expense. Grantor covenants and agrees, for itself and its assigns and successors, that the Grantee shall be entitled to exercise its rights under this Agreement upon execution and delivery of this Agreement by the Parties hereto, whether or not this Agreement is recorded.
7. **Governing Law.** This Agreement shall be governed by, and interpreted and construed in accordance with, the laws of the state where the Premises is located, without regard to conflicts of law principles.
8. **Severability.** All provisions of this Agreement are severable and the invalidity or unenforceability of any provision shall not affect or impair the validity or enforceability of the remaining provisions.
9. **Binding Effect; Successors and Assigns.** Grantee shall have the right to assign, apportion, or otherwise transfer any or all of its rights, benefits, privileges, and interests arising in this Agreement in accordance with the terms of the Solar Agreement. Without limiting the generality of the foregoing, the rights and obligations of the Parties shall inure to the benefit of and be binding upon their respective successors and assigns. This Agreement may be amended, modified or terminated only by written instrument, executed and acknowledged by the Parties hereto.
10. **Headings.** The headings used herein are for convenience only and are not to be used in interpreting this Agreement.

11. **Entire Agreement.** This Agreement contains the entire agreement of the Parties with respect to the subject matter hereto and supersedes any prior written or oral agreements with respect to the matters described herein.
12. **Amendments; Acknowledgments.** Grantor shall cooperate in amending this Agreement from time to time to include any provision that may be reasonably requested by Grantee's lender, any assignee of rights under this Agreement, or the lender of any assignee hereunder.
13. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed the original, but which together shall constitute one and the same instrument.

[Attachment A and Signature Page follows]

Attachment A

Description of the Premises and Facility

[To be included in execution version.]

IN WITNESS WHEREOF, this Easement Agreement has been executed and delivered under seal on this [●] day of [●], 20__.

GRANTOR:

[●]

By: _____

Print Name: _____

Title: _____

STATE OF _____ :

ss.

COUNTY OF _____ :

Be it Remembered, that on this ____ day of _____, 20__, before me, a Notary Public in and for the State and County aforesaid, personally appeared _____, who acknowledged him/herself to be _____ of _____, and that he/she as such _____, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

My Commission expires:

GRANTEE:

REVISION ENERGY INC.

By: _____

Print Name: Fortunat Mueller

Title: President

STATE OF MAINE _____ :

ss.

COUNTY OF CUMBERLAND _____ :

Be it Remembered, that on this ____ day of _____, 20__, before me, a Notary Public in and for the State and County aforesaid, personally appeared _____, who acknowledged himself/herself to be _____ of ReVision Energy Inc., and that he/she as such _____, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

My Commission expires:

End of Exhibit 5

MEMORANDUM

To: Nashua Board of Education - Finance & Operations Committee Meeting

From: Special Education Department

Date: October 19, 2026

RE: Special Education Contracts, Addendums and Renewals for FY27

Speech Services:

ACM Staffing LLC - New Contract

- Staffing of 0.6 FTE Speech Language Pathologist (SLP) for the period from November 1, 2026, through June, 2027, at \$120.00/hr, for a cost not to exceed \$79,560.00 for the school year.
- Funding to be charged to the Operating Budget under Contracted Services.

Recommendation to approve the contract with ACM Staffing LLC for staffing of 0.6 FTE SLP for the 2026-2027 school year at a cost not to exceed \$79,560.00. Funding to be charged to the Operating Budget under Contracted Services.

Beyond Words LLC - New Contract

- Staffing of 0.4 FTE Speech Language Pathologist (SLP) for the period from November 1, 2026, through June, 2027, at \$100.00/hr, for a cost not to exceed \$46,800.00 for the school year.
- Funding to be charged to the Operating Budget under Contracted Services.

Recommendation to approve the contract with Beyond Words LLC for staffing of 0.4 FTE SLP for the 2026-2027 school year at a cost not to exceed \$46,800.00. Funding to be charged to the Operating Budget under Contracted Services.

Champion Speech Therapy and Contracting Services LLC - New Contract.

- Staffing of 0.2 FTE Speech Language Pathologist (SLP) at \$107.00/hr, at a cost of \$20,865.00, for the period from November 1, 2026, through June, 2027.
- Staffing of 1.0 FTE Speech Language Pathologist Assistant (SLPA) at \$77.00/hr, at a cost of \$70,070.00, for the period from November 1, 2026, through June, 2027.
- Total cost of this contract not to exceed \$90,935.00 for the 2026-2027 school year.
- Funding to be charged to the Operating Budget under Contracted Services.

Recommendation to approve the contract with Champion Speech Therapy and Contracting Services LLC for staffing of 0.2 FTE SLP and 1.0 SLPA for the 2026-2027 school year at a cost not to exceed \$90,935.00. Funding to be charged to the Operating Budget under Contracted Services.

SPL Mama-to-be LLC - Contract Amendment.

- This amendment increases the contract cap by \$30,030.00, for a total cost not to exceed \$76,930.00 for the school year.
- This amendment will provide staffing of 0.4 FTE Speech Language Pathologist (SLP) to deliver regular, weekly speech services for students. The original contract was for leave coverage only.
- Funding to be charged to the Operating Budget under Contracted Services.

Recommendation to approve the contract amendment to increase the contract with SPL Mama-to-be LLC by \$30,030.00, for regular, weekly staffing of 0.4 FTE SLP, for the 2026-2027 school year, at

a total cost not to exceed \$76,930.00. Funding to be charged to the Operating Budget under Contracted Services.

Student Support Staff:

Amergis Healthcare Staffing Inc - New Contract.

- Staffing of 1.0 FTE behavior Technician (BT) at a rate of \$42.00/hr, for a cost not to exceed \$43,680.00 for the 2026-27 school year.
- Funding to be charged to the Operating Budget under Out-of-District Budget.

Recommendation to approve the contract with Amergis Healthcare Staffing Inc for staffing of 1.0 FTE BT for the 2026-2027 school year at a cost not to exceed \$43,680.00. Funding to be charged to the Operating Budget under Out-of-District Budget.

BlazerWorks LLC - New Contract [Waiting on Final Revision].

- Staffing of 20 hours per week Board Certified Behavior Analyst (BCBA) at a rate of \$105.00/hr, for a cost not to exceed \$75,600.00 for the 2026-27 school year.
- Staffing of 2.0 FTE Registered Behavior Technician (RBT) at a rate of \$56.00/hr, for a cost not to exceed \$131,040.00 for the 2026-27 school year.
- Total cost of this contract not to exceed \$206,640.00 for the 2026-2027 school year.
- Funding to be charged to the Operating Budget under Contracted Services.

Recommendation to approve the contract with BlazerWorks LLC for staffing of 20 hours per week BCBA and 2.0 FTE BT for the 2026-2027 school year at a total cost not to exceed \$206,640.00. Funding to be charged to the Operating Budget under Contracted Services.

Special Education Tutoring:

Daniel Chick, Special Education Teacher - New Contract.

- Provides up to 20 hours per week of Special Education Instruction and Services (Tutoring) for students from a Special Education Teacher, at a rate of \$90.00/hr, for a cost not to exceed \$57,000.00 for the 2026-27 school year.
- Funding to be charged to the Operating Budget under Contracted Services.

Recommendation to approve the contract with Daniel Chick for up to 20 hours per week of Special Education Instruction and Services for the 2026-2027 school year at a cost not to exceed \$57,000.00. Funding to be charged to the Operating Budget under Contracted Services.

Contracts under \$25,000 (School Board FYI Only):

Sara Farrington, Speech Language Pathologist - New Contract.

- Staffing of 0.2 FTE Speech Language Pathologist (SLP), at \$120.00/hr, for a cost not to exceed \$25,000.00 for the school year.
- Funding to be charged to the Operating Budget under Contracted Services.

ACM STAFFING LLC

464 Granite Ave Milton, MA 02186



SERVICE AGREEMENT

857-529-9117 www.acmstaff.com

This Services Agreement (the "Agreement"), effective as of this September 23, 2026 is by and between ACM Staffing LLC with a principal place of business at 464 Granite Ave Milton, MA 02186 and Nashua School District,

WHEREAS ACM Staffing LLC provides Speech and Language services to assist the needs of students; and

WHEREAS School has students that require Speech and Language services; and

WHEREAS School seeks to hire ACM Staffing LLC to provide Speech and Language services.

- October 27, 2026 -June 16, 2027
- not to exceed 6.5hrs a day 19.5 of therapy per week
- \$120 hr.
- 6.5 hrs. x 3 days/week x 30 weeks x \$120/hour = **\$70,200.**
- Total cost not to exceed **\$70,200**

WHEREAS ACM Staffing LLC and School wish to set forth their mutual rights and responsibilities by means of this Agreement.

NOW THEREFORE, in consideration of the mutual covenants set forth herein, ACM Staffing LLC and School agree as follows:

1. SERVICES.

ACM Staffing LLC agrees to provide Speech Therapy Services for one SLPs as set forth in the attached Schedule A, which is hereby incorporated by reference (the "Services").

2. SCHOOL OBLIGATIONS.

School agrees to provide ACM Staffing LLC including Therapists and any other personnel working on behalf of ACM Staffing LLC under this Agreement with the following, all of which are acknowledged by School to be necessary for ACM Staffing LLC to fulfill its obligations under this Agreement: Mutually agreed upon use of appropriate space within the school; Mutually agreed upon materials necessary to provide the Services.

- A designated space for use of therapy documentation and therapy.
- A point of contact for all communications
- Prompt feedback on all items requested by ACM Staffing LLC.

- Provide at least 30 minutes per day to plan for sessions and document therapy notes etc.

3. OBLIGATIONS

ACM Staffing LLC agrees to provide the Services in a professional manner, and to comply with the policies, standards and regulations of the Said School as may be established from time to time.

4. CONSIDERATION.

Payment for Services rendered. In consideration of the services to be provided ACM Staffing LLC shall invoice School every two weeks. All Payments are to be mailed to 816 East 5th Street South Boston MA 02127.

- School shall pay such invoice no later than 30 days of receiving the invoice

5. TERM AND TERMINATION.

This Agreement will begin in effect on or before October 27, 2026 through June 16, 2027

"If external cost factors, such as changes in state-mandated pay rates or benefits, increase by more than 2% both parties agree to revisit and adjust the contract pricing accordingly." Either party may terminate this Agreement by providing 30 days written notice of termination if the other party fails to remedy a material breach or misrepresentation associated with this Agreement. In cases of severe misconduct by either party, the Agreement may be terminated without notice.

Severe misconduct includes, but is not limited to: (1) criminal activity such as fraud, theft, or embezzlement; (2) any form of abuse, neglect, harassment, or conduct that endangers the safety or well-being of students; (3) unauthorized disclosure of confidential or protected student information in violation of FERPA or other applicable laws; (4) falsification of records, misrepresentation of credentials, or other unethical professional conduct; (5) gross negligence or willful disregard of contractual obligations that results in harm or disruption of services; and (6) failure to comply with federal, state, or local laws, regulations, or professional licensing requirements. In the event of termination for severe misconduct, the terminating party shall have no further financial or contractual obligations beyond payment for services lawfully rendered prior to the termination date."

6. CONFIDENTIALITY, NON-DISCLOSURE.

School agrees to keep strictly confidential, and not use or disclose to any person, both during the term of the Agreement and thereafter, any information, whether provided to School orally or in writing. This does not apply to student information.

7. CREDIT.

All written materials provided by ACM Staffing LLC to School under this Agreement shall remain the intellectual property of ACM Staffing LLC, Any ACM Staffing LLC indicia of authorship shall not be removed by School. School's use of the materials shall be subject to the requirement that they not be edited, altered, or changed in any way unless agreed to by ACM Staffing LLC.

8. SOLICITATION OF EMPLOYEES/CONTRACTOR

During the term of this Agreement and for one year thereafter the School shall not directly or indirectly, for the benefit of the School or any third party, actually or attempt to, solicit or hire any of the Company's employees or independent contractors (or otherwise interfere with the Company's relationships with said employee once leaves the employ of ACM Staffing LLC Furthermore, the School agrees to not induce any employee in the employ of ACM Staffing LLC to leave his or her employment.)

9. INDEPENDENT CONTRACTOR.

ACM Staffing LLC is and will remain solely in an independent contractor relationship with said School. Nothing contained herein or any document executed in connection with this Agreement shall be construed to create an employer employee relationship, an agency relationship, a partnership, a joint venture, or any relationship other than that of an independent contractor. Any consideration paid to ACM Staffing LLC shall be solely for its performance of the services detailed in this Agreement. ACM Staffing LLC shall have no claim against the Said School for vacation pay, sick leave, retirement benefits, social security, worker's compensation, health or disability benefits, unemployment insurance benefits, or employee benefits of any kind.

10. TAXES.

The school shall not be responsible for withholding taxes from the consideration paid under this Agreement. Any and all sums subject to deductions, if any, required to be withheld and/or paid under any applicable state, federal or municipal laws or union or professional guild regulations shall be ACM Staffing LLC sole responsibility.

11. RETURN OF ACM Staffing LLC documents.

School acknowledges and agrees that all originals and copies of materials provided by ACM Staffing LLC under this Agreement shall be the sole and exclusive property of ACM Staffing LLC and shall be returned upon termination of this Agreement or at any time upon request. This excludes student related documents and materials created during the contracted hours.

12. MUTUAL INDEMNITY.

Each party agrees to, and hereby does, indemnify, hold harmless, and defend the other party, its employees, partners, principals, agents, independent contractors, and representatives, in full, from and against any claims, demands, causes of action and judgments (including reasonable attorney's fees and costs) arising directly from any action or inaction on the part of the indemnifying party in connection with this Agreement.

13. LIMITATION OF LIABILITY.

In no event shall either party be liable to the other for any special, indirect, incidental, punitive or consequential damages or lost profits arising out of, or in any way relating to this Agreement. The foregoing shall apply regardless of whether such liability sounds in contract, negligence, tort, or any other theory of liability.

14. CONSTRUCTION AND SEVERABILITY.

In the event any provision of this Agreement is held to be void, voidable or unenforceable, the remaining portions hereof shall remain in full force and effect. The parties agree and intend that no provisions of this Agreement should be considered to be void, voidable or unenforceable if they can be interpreted or modified in a way that is legal and enforceable.

15. SECTION HEADINGS.

Title and headings of sections of this Agreement are for reference only and shall not affect the construction of any provisions hereof.

16. NOTICES.

All notices and other communications required or permitted by this Agreement are to be delivered:

a. If to **ACM Staffing LLC**

Tanya Acosta, Executive Director

ACM Staffing LLC

Boston Speech Therapy, Inc.

464 Granite Ave Milton, MA 02186

If to School: **Nashua School District**

B. AMENDMENTS.

This Agreement may be amended by consent of both parties in writing.

17. REPRESENTATION.

Each person executing this Agreement on behalf of a party hereto represents and warrants that such person is duly and validly authorized to do so on behalf of such party, with full right and authority to execute this Agreement and to bind such party with respect to all obligations hereunder.

18. COUNTERPARTS.

This Agreement may be executed (by original or facsimile signatures) in counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.

19. DISPUTES

Any controversies arising out of this Agreement shall be brought in the Superior Court of the Commonwealth of Massachusetts or the United States District

Court for the District of Massachusetts. The prevailing party in any dispute shall be entitled to recover from the other party attorney's fees and costs incurred in enforcing its rights under this Agreement.

20. GOVERNING LAW.

This Agreement shall be interpreted under the laws of the Commonwealth of Massachusetts.

SCHOOL: Nashua School District

Title: _____

Signature: _____

Print Name: _____

By: ACM Staffing LLC

Boston Speech Therapy, INC

Signature: Executive Director

Tanya Acosta MA CCC-SLP

Schedule A Services

ACM Staffing LLC will provide Speech and Language services

SLP/SLPA will work 19.5 hours per week.

SLP/SLPA will be on time and ready for work.

SLP/SLPA will perform evaluations as needed.

SLP/SLPA will exercise confidentiality, professionalism, and equity at all times.

PROFESSIONAL SPEECH-LANGUAGE PATHOLOGY SERVICES AGREEMENT

This Professional Speech-Language Pathology Services Agreement ("Agreement") is entered into by and between **Nashua School District**, a New Hampshire school district ("District"), and **BEYOND WORDS, LLC**, a New Hampshire limited liability company ("Contractor").

The Contractor's designated and sole service provider under this Agreement shall be **Ashley Bradley, M.S., CCC-SLP**, Sole Member of BEYOND WORDS, LLC ("Designated SLP").

The District and Contractor may collectively be referred to as the "Parties."

1. PURPOSE OF AGREEMENT

The purpose of this Agreement is to provide the District with consistent access to licensed speech-language pathology services while allowing the District flexibility to direct those services toward its most pressing student and program needs.

The primary functions anticipated under this Agreement include:

- Speech-language pathology assistant ("SLPA") supervision / support;
- Speech-language evaluations;
- IEP and special-education meetings;
- Clinical consultation and collaboration;
- Speech-language documentation and progress monitoring;
- Direct speech-language services for IEP students

2. TERM OF AGREEMENT

This Agreement shall be effective for the period of November 1, 2026 through June 30, 2027, subject to the following conditions:

Contraction SLP Services provided during November 1, 2026 through June 30, 2027:

Contractor will provide two (2) days of direct services during this time calculated at 6.5 hours per day / 13 hours per week, with a regular weekly contracted amount of: \$1,300.00 PER WEEK.

This Agreement is subject to approval by the School Board. Contractor's signature on this Agreement prior to such approval is provided for the purpose of submitting the Agreement for consideration and approval and shall not constitute an unconditional commitment by Contractor to provide services during the November 1, 2026 through June 30, 2027 term. Following School Board approval, Contractor shall have the right to review the Agreement and determine whether to confirm or decline acceptance of the Agreement. Contractor may decline the Agreement for any reason. If Contractor declines to proceed, Contractor shall provide written notice to the

District, and this Agreement shall not become effective or create any obligation for Contractor to provide services during the November–June term. Such decision shall not be considered a termination or breach of this Agreement.

3. DESIGNATED SPEECH-LANGUAGE PATHOLOGIST

BEYOND WORDS, LLC is a single-member limited liability company. Services under this Agreement shall be provided by: Ashley Bradley, M.S., CCC-SLP. The Designated SLP shall be responsible for all professional speech-language pathology services provided under this Agreement. The Contractor shall not be required to locate or provide a substitute clinician in the event of an individual absence of the Designated SLP. The Designated SLP shall maintain all licenses, certifications, and professional credentials required to provide speech-language pathology services in New Hampshire and in the school setting.

4. SCOPE OF SERVICES

The Contractor shall provide professional speech-language pathology services consistent with District needs, applicable student IEPs, applicable law, and the professional judgment of the Designated SLP. The district will only pay for services rendered which include those listed under A,B,C,D (below).

A. SLPA Supervision and Clinical Oversight

The Designated SLP may provide professional direction, supervision, and clinical oversight of SLPAs assigned by the District. SLPA supervision shall be provided in accordance with applicable New Hampshire requirements and the Designated SLP's professional judgment. Services may include:

- Development and review of supervision plans;
- Direct and indirect supervision;
- Observation of SLPA service delivery;
- Review of SLPA documentation;
- Review of student progress;
- Documentation of supervision.

B. Speech-Language Evaluations

The Designated SLP may conduct or participate in:

- Initial speech-language evaluations; Reevaluations;
- Comprehensive speech-language assessments;
- Evaluation report preparation;

All reasonable professional time required to complete an evaluation shall be billable under this Agreement. Evaluation assignments shall be reasonably scheduled within the Contractor's contracted hours.

C. IEP and Special-Education Meetings

The Designated SLP may participate in:

- IEP meetings;
- Special-education team meetings;
- Other meetings directly related to the Designated SLP's professional responsibilities.

Meeting participation shall be billable at the contracted hourly rate.

D. Direct Speech-Language Services

The designated SLP may provide direct services, including:

- Individual therapy;
- Group therapy;
- Other direct speech-language services within the Designated SLP's professional scope.

5. REGULAR WEEKLY SERVICE COMMITMENT

The Contractor and District agree that the Contractor shall maintain a regular service schedule of **2 school day per week (6.5 hours per day / 13 hours per week)** during regular school-year service weeks.

The District shall schedule and compensate the Contractor for the **minimum of \$1,300.00 (6.5 hours per day / 13 hours per week) per regular school week**.

The anticipated regular schedule shall consist of approximately 6.5 hours per day on the mutually agreed-upon days. The commitment represents a **minimum contracted service commitment** and is intended to provide the District with consistent access to the Contractor while allowing the Contractor to reserve those regular service days for the District.

There are no terms of late fees or other contingency costs.

6. ADDITIONAL HOURS

In addition to the aforementioned contracted hours, the District may request up to **eight (8) additional hours per week**, subject to the availability of the Designated SLP and mutual agreement regarding scheduling. Additional hours shall be billed at the same rate of **\$100.00 per hour**. Additional hours are not guaranteed and shall not create a minimum obligation beyond the fourteen-hour weekly commitment.

7. COMPENSATION

The District shall compensate BEYOND WORDS, LLC at a rate of:

\$100.00 PER HOUR

Calculated at 6.5 hours per day with a weekly commitment commitment of 1-2 days resulting in a regular weekly contracted amount of: **\$1,300.00 PER WEEK (per 6.5 hour day x 2 days)**

Total cost not to exceed \$41,600.

Additional authorized hours shall be billed at \$100.00 per hour.

The District shall not be responsible for payment beyond the applicable weekly commitment (max of \$1,300.00) unless additional hours have been mutually authorized.

8. BILLABLE PROFESSIONAL TIME

The Parties acknowledge that speech-language pathology services involve professional activities beyond direct student contact. Reasonable professional time directly associated with contracted responsibilities shall therefore be billable, including:

- Student record review;
- Evaluation preparation;
- Assessment administration;
- Scoring; Interpretation; Evaluation report writing;
- IEP preparation;
- IEP and special-education meeting participation;
- SLPA supervision; SLPA documentation review;
- Consultation;
- Progress monitoring;
- Required documentation;
- Clinical planning; and
- Other professional activities directly related to services under this Agreement.

All required District documentation associated with contracted speech-language services shall be considered billable professional time. The Contractor shall use reasonable professional judgment in determining the amount of time necessary to complete such activities.

9. BILLING INCREMENTS AND PAYMENT

The Contractor will adhere to the district's invoicing and payment timelines and procedures. SLP is allowed to discontinue provided services if payment is not made in accordance with the district's invoicing and payment timelines.

10. SCHOOL VACATIONS, HOLIDAYS, AND SUMMER

The hourly weekly service commitment shall apply only during the agreed-upon **regular school-year service weeks**. The Contractor shall not be required to provide services during: School vacations, Holidays, School Closures.

The District shall not be obligated to pay the SLP for vacation, holiday, summer, or other week during which the Contractor is not scheduled to provide regular school-year services.

11. CONTRACTOR ABSENCES AND CALL-OUTS

Because services under this Agreement are personally provided by the Designated SLP, the Contractor shall notify the District as soon as reasonably practicable when the Designated SLP is unable to provide scheduled services because of illness, emergency, family circumstances, or another unforeseen circumstance. When possible, notice shall be provided before the beginning of the scheduled service day.

The Contractor shall not bill the District for hours during which the designated SLP is unavailable and services are not provided. The district will only pay for services rendered.

The Contractor shall not be required to locate or provide a substitute clinician for an individual absence. The District may make its own arrangements for coverage during an absence.

12. MATERIALS, ASSESSMENT TOOLS, AND EQUIPMENT

The District shall provide access to District-owned speech-language assessment materials, testing protocols, therapy materials, and equipment reasonably necessary to perform contracted services. The District shall provide reasonable access to District technology and documentation systems necessary to perform contracted service.

13. PROFESSIONAL LICENSE PROTECTION & SCHOOL REQUIREMENTS

The Designated SLP shall exercise independent professional judgment consistent with professional standards, licensure requirements, ethical obligations, and applicable law.

The Contractor and Designated SLP shall comply with all applicable requirements for individuals or entities providing services directly to students, including criminal-history checks, fingerprinting, mandated reporting requirements, confidentiality requirements, school safety procedures, and applicable District policies.

New Hampshire law applies criminal-history-record requirements to individuals and entities contracting with a school district to provide services directly to students. The District and Contractor shall coordinate completion of required clearance before services begin.

The Contractor shall comply with District requirements concerning school access, identification, safety procedures, and student protection.

BEYOND WORDS, LLC shall maintain professional liability insurance appropriate for the services provided under this Agreement.

14. TERMINATION

Either Party may terminate this Agreement upon **20 calendar days' written notice**.

During the 20-day notice period, the regular weekly commitment shall remain in effect unless:

1. The Contractor is unavailable;
2. The Parties mutually agree otherwise in writing; or
3. The Agreement is terminated for cause attributable to the Contractor.

The District may terminate the Agreement immediately for cause, including:

- Loss or suspension of required professional licensure;
- Professional misconduct;
- Material breach of this Agreement; or
- Conduct presenting a substantial concern regarding student safety.

The District shall compensate BEYOND WORDS, LLC for authorized services performed through the effective date of termination.

15. BOARD AND DISTRICT APPROVAL

This Agreement shall become effective only upon approval by the appropriate District authority and execution by authorized representatives of the District and BEYOND WORDS, LLC.

16. GOVERNING LAW

This Agreement shall be governed by the laws of the State of New Hampshire.

Any amendment shall be made in writing and approved by authorized representatives of both Parties.

District Contact

Name: _____

Title: _____

Email: _____

Phone: _____

BEYOND WORDS, LLC Contact

Ashley Bradley, MS CCC-SLP

Email: ash.bradley.slp@gmail.com Phone: 860-716-4950



INDEPENDENT CONTRACTOR SERVICE AGREEMENT
NOVEMBER-JUNE 2026/2027 SPEECH SERVICES
CHAMPION SPEECH THERAPY AND CONTRACTING SERVICES, LLC

This Agreement (“Agreement”) is entered into as of the 1st day of November, 2026, between Champion Speech Therapy and Contracting Services, LLC a limited liability company, hereinafter referred to as “the VENDOR”, and Nashua School District, hereinafter referred to as “the BOARD”. This Agreement shall not create obligation for either party beyond the last day of the 2026-2027 school year, unless the parties enter into a separate written agreement extending or replacing this Agreement.

The Board and the Vendor agree to the terms and conditions set forth below, hereinafter referred to as “the Agreement.” The Vendor and the Board, the parties hereto, intending to be legally bound hereby, do promise and agree as follows:

1. SCOPE OF SERVICES

The Vendor will provide the Board with speech and language therapy services rendered by a qualified, state licensed and certified speech-language pathologist or certified speech-language assistant, as specified by the Board, hereinafter referred to as “the Vendor’s contract personnel”. The Vendor will conduct comprehensive pre-employment screening to provide service providers and will facilitate an interview between the Board and the service providers. However, it is ultimately the responsibility of the Board to approve certifications and licensure. The professional services provided by the Vendor’s contract personnel, the contents of any evaluation and/or written report of examination and/or treatment, together with diagnosis, shall be afforded the greatest degree of professional attention and confidentiality.

The Vendor or the Vendor’s contract **Speech-Language Pathologists** will provide services that shall include, but are not limited to:

- Formal speech and language evaluation services, informal evaluation measures, screenings, and informal observations
- Develop and implement evidence-based direct speech and language therapy services based on each student’s Individualized Education Programs (IEPs) and Section 504 Plans
- Evaluation report writing
- IEP development and writing
- Progress note development and writing
- Attend referral meetings, evaluation planning and evaluation result meetings, team meetings, and meetings required by the each school to explain the need for services, share evaluation results, and participate in the development of IEPs
- Student file review

- Plan, prepare, and schedule services, evaluations, and consultations
- Material development
- Maintenance of appropriate records
- Consultation and/or collaboration with staff, teachers, and families
- Staff and family education and/or interview
- SLPA supervision
- Management of required documentation, attendance, and billing
- Comply with all federal, state, and Nashua School District special education laws, policies, and regulations

The Vendor's contract **Speech-Language Assistants** will provide services that shall include, but are not limited to:

- Implement documented care plans or protocols (e.g. Individualized Education Programs (IEPs) and Section 504 Plans) developed and directed by a supervising speech language pathologist
- Provide direct therapy services addressing treatment goals developed by a supervising speech language pathologist
- Develop and implement speech and language therapy activities and materials
- Plan and prepare speech and language services
- Provide staff and family consultation and collaboration to facilitate carryover of skills
- Administer progress monitoring tools and screenings
- Attend meetings
- Write progress reports
- Management of required documentation, attendance, and billing
- Comply with all federal, state, and Nashua School District special education laws, policies, and regulations

The Vendor or the Vendor's contract personnel will provide services either in-person or remotely, depending on the needs of the assigned position and as agreed upon by the Vendor and the Board.

2. TERM OF AGREEMENT

This Agreement will commence on November 1, 2026, and will remain in effect through the end of the 2026-2027 school year, unless otherwise terminated in accordance with the terms of this Agreement.

3. EXPENSES

The Vendor and the Vendor's contract personnel shall be responsible for all expenses incurred while performing services under this Agreement. This includes license and certification fees, and other taxes; and meals. The

Vendor understands that neither the Vendor nor the Vendor's contract personnel are eligible to participate in any employee pension, health, vacation pay, sick pay, or other fringe benefit plan of the Board.

4. INSURANCE

The Vendor and the Vendor's contract personnel shall obtain and maintain the following coverage throughout the performance of his/her obligations under this agreement: General Malpractice Liability Insurance within the state of NH with a minimum limit of \$100,000 per occurrence and \$300,000 in the aggregate for losses incurred as a result of professional malpractice.

5. INDEPENDENT CONTRACTOR

Both parties agree that the terms of the Agreement do not constitute a formation of a partnership, joint venture, employer-employee, or other relationship and no form of agency exists between the parties. The Vendor and the Vendor's contract personnel shall have no authority to bind or otherwise obligate the Board in any manner beyond the terms of this agreement.

6. COMPENSATION

The Board agrees to pay the Vendor the sum of **\$107.00** per hour for each hour that the Vendor or the Vendor's contract **speech-language pathologists** provide the above services (1). The Board agrees to pay the Vendor the sum of **\$77.00** per hour for each hour that the Vendor's contract **speech-language assistants** provide the above services (1). The Board will provide payment to the Vendor within 30 days of receipt of a submitted invoice. The Vendor or any of the Vendor's contract personnel shall not be considered an employee for any purpose and is not entitled to any benefits that are or may be provided to employees of the Board. No payroll or employment taxes of any kind shall be withheld or paid by the Board with respect to payment of fees to the Vendor. The Vendor or any of the Vendor's contract personnel shall be solely responsible for reporting and paying any such taxes. The Board shall not provide the Vendor or any of the Vendor's contract personnel with any coverage or participation in the Vendor's or Vendor's contract personnel accident and health insurance, life insurance, disability income insurance, age continuation plans, or other fringe benefits provided to regular employees.

To comply with current Board requirements, this agreement includes a not-to-exceed total based on the anticipated student caseload at the time of signing.

Champion Speech Therapy and Contracting Services, LLC will provide up to 1.2 FTE of speech-language staffing from 11/01/2026-06/23/2027 and shall not exceed the following without prior written approval and a contract amendment:

Combined Contract Not-to-Exceed Amount for 11/01/2026-06/23/2027: \$90,935 for up to 1.2 FTE of speech-language staffing.

Speech Language Pathologist (0.2FTE)

- \$107/hr x 6.5 hr/day x 30 days = \$20,865
- Anticipated Assignment: Ledge St. Elementary + Riverwood Academy Charter School

Speech Language Pathology Assistant (1.0FTE)

- \$77/hr x 6.5 hr/day x 140 days = \$70,070
- Anticipated Assignment: Ledge St. Elementary + Riverwood Academy Charter School

Total cost not to exceed \$90,935.

This contract is limited solely to the services expressly identified herein and shall not exceed a total amount of \$90,935. All invoicing and payments shall be for services rendered.

Any increase to the contract amount requires the School District's prior written approval. If additional staffing services are needed, the service provider must notify the School District in writing. No amendment to, or increase in, the contract amount shall be valid or enforceable unless it has received the School District's prior written approval.

At the end of the school year, all outstanding invoices must be submitted within fifteen (15) days of the last date of service to ensure payment is processed within the applicable contract fiscal year. The final invoice for the school year must be clearly marked "FINAL INVOICE."

7. ON-SITE RESPONSIBILITY

The Board is responsible for providing all orientation, support, supervision, facilities, training, direction, and means for the Vendor's contract personnel to complete the assignment. The Board will provide testing materials and record forms for students to be evaluated. This includes paper and online protocols and evaluation measures. If the Board is unable to provide these materials, the Vendor will bill the Board for necessary materials to perform these duties.

8. COSTS AND FEES

In the event of a breach of this Agreement, the non-breaching party shall be entitled to recover its costs and attorney's fees incurred in enforcing this Agreement and as a result of such breach.

9. LIMITATION OF LIABILITY

Neither party shall be liable to the other whatsoever for any special, consequential, indirect, exemplary or punitive damages, including any damages on account of lost profits, lost data, or lost opportunity, whether or

not placed on notice of any such alleged damages and regardless of the form of action in which such damages may be sought. The fees and billings due under this Agreement are not considered to be special damages or lost profits and shall not be limited by these provisions.

10. EMPLOYMENT OF CONSULTANTS

The Board agrees that it will not directly or indirectly, personally or through an agent or agency, contract with or employ any of the Vendor's contract personnel for a period of two years after the latest date of introduction, referral, placement, or end of the contract assignment. If the Board or its affiliate enters into such a relationship or refers the Vendor's contract personnel to a third party for employment, the Board agrees to pay an amount equal to 50 percent (50%) of the Vendor's contract personnel's first year's annual salary, as agreed upon at time of signing. Payment is due to the Vendor upon the start date.

11. TERMINATION OF CONTRACTED ASSIGNMENT WITHOUT CAUSE

The Board may cancel an assignment with thirty (30) days written notice. The Board is responsible for all charges and fees prior to cancellation date and through the 30-day period of notice. In the event the Board is unable to provide thirty (30) days' notice of termination, the Board will be billed for thirty (30) days at the agreed upon regular bill rate and minimum hours.

12. INDEMNIFICATION

The Board shall indemnify and hold harmless the Vendor or the Vendor's contract personnel from any loss or liability arising from performing services under this Agreement.

13. SEVERABILITY

If any provision of this Agreement is to any extent invalid under applicable law, that provision shall be enforced to the extent permissible, and the remaining provisions of this Agreement shall continue in full force and effect.

14. MODIFICATION AGREEMENT

This Agreement may not be modified, amended, suspended, or waived except by a written agreement of the Parties who are authorized to execute the agreement.

15. CONFIDENTIALITY

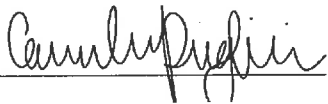
Each party acknowledges that as a result of this Agreement, they will learn confidential information of the other party. The Vendor and the Vendor's contract personnel will abide by all state and federal laws in preserving the confidentiality of student data. Any information that the Vendor and the Vendor's contract personnel learns during the course of providing services to students will be confidentially maintained, will not be shared with anyone outside of the organization, will not be provided to third parties for any reason (including disaggregated data) and will not be disclosed or used in any way other than for the legitimate educational purpose for which it

was obtained. The Vendor's contract personnel will not at any time or in any manner divulge or communicate any information which would violate State or Federal laws concerning privacy.

16. GENERAL

This agreement shall be governed by the State of New Hampshire, and governing regulatory rules, all which are incorporated herein.

IN WITNESS THEREOF, the parties hereto have caused this Agreement to be executed and do each represent that their respective signatory whose signature appears below is fully authorized to execute this Agreement.

BY: 

DATE: 10/08/2026

Cassandra Puglisi, As authorized agent for Champion Speech

Therapy and Contracting Services, LLC

BY: _____

DATE: _____

Director of Student Services or Authorized Representative



Professional Services Agreement

This Professional Services Agreement (Agreement) is entered into as of the 3rd day of August, 2026, by SLP for Mama-to-be, LLC, 34 Chestnut Way, Lee, New Hampshire 03861, hereinafter referred to as "Company" and Nashua School District, 141 Ledge Street, Nashua, New Hampshire 03060, hereinafter referred to as "District" for speech and language services for a portion of the 2026-2027 school year.

An amendment to this contract was offered on the 17th day of September, 2026, to add one additional day per week to include Mondays when school is in session for 7 hours per contracted day/21 hours per contracted week starting September 21, 2026 and to extend the contract for one day per week on Mondays for a total of 7 hours per contracted day/7 hours per contracted week through the 14th day of June, 2027.

A second amendment to this contract was offered on the 29th day of September, 2026, to add one additional day per week to include Thursdays starting October 9, 2026 for a total of 7 hours per contracted day/14 hours per contracted week through the 14th day of June, 2027.

The District and Company agree to the terms and conditions set forth below and in accompanying Exhibits, attached incorporated herein.

Company and District Agree:

1. Scope of Services:
 - a. Company will provide District with speech and language therapy services ("Services") rendered by one qualified, state licensed and ASHA certified speech-language pathologist ("Assigned Personnel"), as specified on Exhibit A to this Agreement.
 - b. Company's Personnel will provide the Services as described as direct or indirect therapy services as indicated on each student's Individualized Education Program

(IEP) that shall include, but is not limited to: lesson planning, therapy, data collection, related travel, consultations with classroom teachers and other staff members, management of required documentation and attendance.

- c. Evaluations and report writing may be completed on an as needed basis in addition to regularly scheduled work hours when mutually agreed upon by Company and District.
 - d. The Agreement is for days that school is in session only. The hours per day may be extended based on need and when mutually agreed upon. School days that are offered remotely are considered school days and will be paid accordingly; Assigned Personnel will be working remotely on such days. Assigned Personnel may work remotely to complete required speech and language tasks including, but not limited to, progress note writing, required training, lesson planning and direct and indirect services. The required indirect speech and language tasks may take place on regularly scheduled school days, school cancellations, scheduled teacher workshop days and early release days as needed.
 - e. If a cancellation occurs, Company's Assigned Personnel can work another day of the week according to their availability; Company will determine and inform the Special Education Director, Special Education Administrative Assistant and applicable school personnel (Principal, etc.) of the date(s) Assigned Personnel will be working.
 - f. Assigned Personnel can provide make-up days when unable to provide Services on days school is in session. The days can be made-up on another day, in addition to such Assigned Personnel's regularly scheduled contracted time, according to their availability. Company will determine and inform the Special Education Director, Special Education Administrative Assistant and applicable school personnel (Principal, etc.) of the date(s) Assigned Personnel will be working as a make-up day.
2. Term and Termination:
- a. The term of this Agreement shall commence on August 27, 2026 and end on October 9, 2026, unless terminated earlier in accordance with the terms and conditions set forth in this Agreement (the "Term"). An amendment to this contract was offered on the 17th day of September, 2026, to add one additional day per week to include Mondays when school is in session for 7 hours per contracted day/21 hours per contracted week starting September 21, 2026 and to extend the contract for one day per week on Mondays for a total of 7 hours per contracted day/7 hours per contracted week through the 14th day of June, 2027. A second amendment to this contract was

offered on the 29th day of September, 2026, to add one additional day per week to include Thursdays starting October 9, 2026 for a total of 7 hours per contracted day/14 hours per contracted week through the 14th day of June, 2027.

- b. Termination without Cause: Either party has the right to terminate the Agreement without cause by giving 30 days written notice.
 - c. Termination with Cause: Either party reserves the right to terminate this Agreement immediately if the other party fails to comply with any terms or conditions of this Agreement and such failure continues for 15 days following receipt of written notice.
 - d. If mutually agreed upon, the Agreement may be extended past October 9, 2026. The discussion for an extension will occur before September 9, 2026. An amendment to this contract was offered on the 17th day of September, 2026, to add one additional day per week to include Mondays when school is in session for 7 hours per contracted day/21 hours per contracted week starting September 21, 2026 and to extend the contract for one day per week on Mondays for a total of 7 hours per contracted day/7 hours per contracted week through the 14th day of June, 2027. A second amendment to this contract was offered on the 29th day of September, 2026, to add one additional day per week to include Thursdays starting October 9, 2026 for a total of 7 hours per contracted day/14 hours per contracted week through the 14th day of June, 2027. If mutually agreed upon, the Agreement may be extended past June 14, 2027. The discussion for an extension will occur before May 14, 2027.
 - e. Any unbilled work will be invoiced upon notice of termination and is payable pursuant to Section 3 of this Agreement.
3. Compensation:
- a. As compensation for the Services during the Term, Company shall be entitled to compensation at the rates as set forth on Exhibit A.. This contract is limited solely to the services expressly identified herein and shall not exceed a total amount of ~~\$46,900.00~~ \$76,930.00 (strikethrough for amendment 10/09/2026). All invoicing and payments shall be for services rendered. Any increase to the contract amount requires the School District's prior written approval. If additional staffing services are needed, the service provider must notify the School District in writing. No amendment to, or increase in, the contract amount shall be valid or enforceable unless it has received the School District's prior written approval.
 - b. Company will provide a weekly invoice every Thursday based on the rates listed on Exhibit A to NSD Accounts Payable. An address for mailed documentation or email

address will be provided to Company by District once a signed contract has been received.

- c. District will provide payment to Company every 2 weeks for invoices that have been submitted to the Special Education Administrative Assistant and Director of Special Education.
 - d. Any amounts due hereunder that are not paid by their due date ~~may incur interest at the rate of eighteen percent (18%) per annum, and~~ (strikethrough for amendment 09/21/2026) the District shall pay all costs of collection, including reasonable attorneys' fees. Company shall have the right to immediately suspend Services in the event any amount becomes more than 60 days past due.
4. Independent Contractor:
- a. Both parties agree that the terms of the Agreement do not constitute a formation of a partnership, joint venture, employer-employee, or other relationship and no form of agency exists between the parties.
 - b. District agrees to submit W-9 form with Company submitting a completed W-9 form and Request for Taxpayer Identification Number and Certification with federal employer identification number.
5. Insurance/License and Limited Warranty:
- a. Company agrees to maintain professional liability insurance (\$1,000,000 per Incident/Occurrence and \$3,000,000 per Annual Aggregate).
 - b. Company shall ensure that all Assigned Personnel are licensed by the State of New Hampshire in the performances of the Services provided herein.
 - c. Company warrants that the services offered by Company will be provided in a professional and workmanlike manner. Except as specifically provided herein, all other warranties of every kind, including, without limitation, any (a) warranty of merchantability; or (b) warranty of fitness for a particular purpose, are expressly excluded. In no event shall Company be liable to district or any third party for consequential, indirect, incidental, special, exemplary, punitive or enhanced damages, arising out of, or relating to, and/or in connection with any breach of these terms, regardless of (a) whether such damages were foreseeable, (b) whether or not the Company was advised of the possibility of such damages and (c) the legal or equitable theory (contract, tort or otherwise) upon which the claim is based. Company's sole and entire maximum liability, for any reason, and district's sole and exclusive remedy for any cause whatsoever, shall be limited to the actual amount

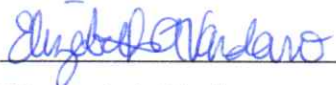
paid by District for the services during the three months prior to the date of District's claim.

6. General:

- a. Company will ensure that all Assigned Personnel abide by District policies and procedures, IDEA regulations, FERPA requirements and confidentiality practices. Company is also responsible for the following requirements: providing documentation of the following required trainings within 30 days of the contract being executed: mandated reporter, review of District policies and procedures, IDEA and 504 rules and regulations, recognition and administration of an EpiPen, sexual harassment and bullying, suicide awareness and use of restraints and seclusion. Documentation will be sent to the Special Education Director in the form of either a completed certificate or a written acknowledgement that the training has been completed.
- b. The following items must be submitted before Assigned Personnel can commence Services:
 1. Proof of Insurance
 2. Completed W9
 3. Fingerprinting completed at District (at expense of District)
 4. A valid speech-language pathologist license is required before the document can be executed.
 5. Written confirmation and documentation that Assigned Personnel are not disbarred or suspended through SAM.gov is required (District to execute).
- c. This Agreement shall be governed by the State of New Hampshire, and governing regulatory rules, all which are incorporated herein.
- d. This Agreement may not be modified, altered, or changed except upon express, written consent of both parties wherein specific reference is made to this Agreement.
- e. This Agreement may be executed in multiple counterparts and each counterpart shall be an original, and all counterparts, together, shall constitute this Agreement. For purposes of the foregoing, facsimile signature shall have the same force and effect as original signatures.
- f. This Agreement constitutes the entire agreement between the District and Company with respect to the subject matters of this Agreement, and supersedes all prior agreements, understandings, and letters related hereto.

The original contract was signed by Elizabeth Vardaro and District on August 26, 2026. An amendment to this contract was offered on the 17th day of September, 2026, to add one additional day per week to include Mondays when school is in session for 7 hours per contracted day/21 hours per contracted week starting September 21, 2026 and to extend the contract for one day per week on Mondays for a total of 7 hours per contracted day/7 hours per contracted week through the 14th day of June, 2027. A second amendment to this contract was offered on the 29th day of September, 2026, to add one additional day per week to include Thursdays starting October 9, 2026 for a total of 7 hours per contracted day/14 hours per contracted week through the 14th day of June, 2027.

Accepted and Agreed:



Elizabeth A. Vardaro

MA, CCC-SLP

SLP for Mama-to-be, LLC

President



Date

Francisco Vicente

Special Education Director

Nashua School District

Date

EXHIBIT A

SCOPE OF WORK

THIS EXHIBIT A is incorporated into and shall be governed by the Professional Services Agreement by and between SLP for Mama-to-be, LLC (“Company”) and Nashua School District (“District”) dated August 3, 2026 (the “Agreement”). Capitalized but undefined terms shall have the meanings first ascribed to them in the Agreement. An amendment to this contract was offered on the 17th day of September, 2026, to add one additional day per week to include Mondays when school is in session for 7 hours per contracted day/21 hours per contracted week starting September 21, 2026 and to extend the contract for one day per week on Mondays for a total of 7 hours per contracted day/7 hours per contracted week through the 14th day of June, 2027. A second amendment to this contract was offered on the 29th day of September, 2026, to add one additional day per week to include Thursdays starting October 9, 2026 for a total of 7 hours per contracted day/14 hours per contracted week through the 14th day of June, 2027.

1. CONTACT INFORMATION:

Company Manager & Contact Information:	Elizabeth Vardaro President SLP for Mama-to-be, LLC Email: slp4mama2be@gmail.com Phone: (207)712-8141
District Contact Information:	Francisco Vicente Special Education Director Nashua School District Email: VicenteF@nashua.edu Phone: (603)966-1077

2. DESCRIPTION OF SERVICES:

The essential functions of the Services are as follows:

- a. Speech-Language Pathologist shall provide in-person and remote, direct speech and language services as detailed in Section 1 of Agreement.

3. DISTRICT RESPONSIBILITIES:

- a. District will provide consistent and appropriate meeting space for the provision of Services as needed.
- b. District will provide Company's Assigned Personnel with District email address, MSB account and NHSEIS account. Communication with staff and parents will be documented in emails through the District email address; all information contained in the email is accessible by District administrative staff.

4. SCHEDULE:

- a. Speech-Language Pathologist shall be available to provide the Services on Tuesdays and Thursdays when school is in session for up to 7 hours per contracted day/14 hours per contracted week. An amendment to this contract was offered on the 17th day of September, 2026, to add one additional day per week to include Mondays when school is in session for 7 hours per contracted day/21 hours per contracted week starting September 21, 2026 and to extend the contract for one day per week on Mondays for a total of 7 hours per contracted day/7 hours per contracted week through the 14th day of June, 2027. A second amendment to this contract was offered on the 29th day of September, 2026, to add one additional day per week to include Thursdays starting October 9, 2026 for a total of 7 hours per contracted day/14 hours per contracted week through the 14th day of June, 2027.

5. FEES AND EXPENSES: Contractor's Services will be billed at the following rates:

- a. Hourly rates for Assigned Personnel are as follows:
 - (i) Speech-language pathologist: \$143.00 per hour

- b. A paid lunch of 30 minutes will be provided within the 7 hours of contracted service time per day.
- c. A minimum of 30 minutes of paid planning, training and writing time (data, progress notes, etc.) will be provided on the days that Assigned Personnel are contracted to work.



EDUCATION MASTER SERVICES AGREEMENT

This Education Master Services Agreement (hereinafter “Agreement”) is entered into on this (“**Effective Date**”) September 15, 2026, by and between **NASHUA SCHOOL DISTRICT DBA Nashua School District SAU 42** located at 141 Ledge Street Nashua , New Hampshire 03060, referred to in this Agreement as (“Customer”), and **Amergis Healthcare Staffing, Inc.**, a Maryland Corporation including its affiliates and subsidiaries, with an office located at 1750 Elm St, Suite 602, Manchester, NH, 03104, United States of America referred to in this Agreement as (“Amergis”). Customer or Amergis may be referred to herein as a “Party” or jointly as the “Parties.”

RECITALS

WHEREAS, Customer operates a School located in New Hampshire and wishes to engage Amergis to provide personnel to supplement Customer’s staff;

WHEREAS, Amergis operates a staffing agency that provides supplemental staffing services to its customers; and

THEREFORE, in consideration of the above premises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are acknowledged by the Parties, and intending to be legally bound, Customer and Amergis hereby agree to the following terms and conditions.

ARTICLE I. DEFINITIONS

1.1. Definitions. As used in this Agreement, the following terms shall have the meanings specified below unless the context otherwise requires. Capitalized terms, acronyms and phrases used in the staffing industry (i.e. HR) and business process outsourcing services, industries or other pertinent business context that are not defined will be interpreted in accordance with their then-generally understood meaning:

“Assignment Confirmation” is a document specifying additional details and Bill Rate for any individual Personnel matched for the Customer.

“Bill Rate” means the rates billed to Customer for Work pursuant to this Agreement, any Statement of Work, subsequent Amendment or any Assignment Confirmation.

“On Call/Call Back Rates” means those rates, as applicable and as more specifically set forth on the Assignment Confirmation, for hours where Personnel may be called back for previously unscheduled hours to the Work Site to perform assigned duties.

“Out of School and Off-Site Work” is defined as Work conducted by Personnel outside of normal school hours, whether that be after the school day or during any breaks in the school year, or off-site. These types of requests generally include but are not limited to school day length field trips, extended field trips surpassing the length of the school day, overnight field trips, weekend field trips, summer and weekend camps, one-day field trips.



“Personnel” means clinical and other school-based professionals, behavioral, educational assistance, and instructional employees of Amergis, providing Services to Customer under Customer’s direction and control pursuant to the terms of this Agreement.

“Plan” means any student-specific written plan developed to support the student’s educational, behavioral, or medical needs, including: (a) a Behavior Intervention Plan (BIP), which is a written improvement plan created for a student based on the results of a Functional Behavior Assessment; (b) an Individualized Education Program (IEP), which is a plan developed under the Individuals with Disabilities Education Act (IDEA) to provide eligible students with special education and related services designed to enable the student to make progress appropriate in light of the student’s unique circumstances; and (c) an Individual Health Plan (IHP), which addresses a student’s medical needs and may include physician orders, and whose medical services may be incorporated into a student’s IEP or Section 504 Plan when such services are necessary for the student to benefit from education.

“Services” means the temporary staffing services provided to Customer by Amergis as detailed in Article III.

“Supplies” means any and all necessary supplies to be used in administering and/or providing Work to student(s), including, but not limited to personal protective equipment (“PPE”).

“Week” or **“Invoicing Week”** as used herein means a seven-day period beginning Sunday and ending Saturday. Amergis timekeeping considers all shifts as occurring completely on the day in which the shift begins.

“Work” means the services, duties, and tasks performed by Personnel for Customer at a Customer Work Site, carried out at Customer’s direction and under Customer’s management, control, and supervision.

“Work Site” means any location Customer assigns Personnel to render Work.

ARTICLE II. TERM

2.1 Term. This Agreement will commence on the Effective Date and will continue for a school calendar year.

2.2 Renewal. This Agreement shall automatically renew at the end of the term for successive one (1) year terms unless either Party provides written notice at least thirty (30) days prior to the end of the term or renewal term, as applicable, of such Party’s decision not to automatically renew this Agreement.

ARTICLE III. NATURE AND SCOPE OF SERVICES

3.1 Staffing Services. Amergis will use its best efforts to recruit, screen, onboard, and assign Personnel to Customer as described herein and any applicable Statement of Work to perform Work under Customer’s management and supervision at a school Work Site or another Customer-controlled environment. Customer will direct, oversee, and supervise the Work performed by such Personnel. Customer is responsible for ensuring that the Work it directs Personnel to perform is appropriate under applicable scope-of-practice laws and professional standards.



3.2 Onboarding Requirements. Amergis will onboard Personnel consistent with the criteria detailed in Attachment "B".

3.3 Amergis as Employer. Amergis acknowledges and agrees that its Personnel are Amergis employees and shall be treated as such and not as employees of Customer. Amergis agrees that it (i) is responsible for providing any wages or other benefits to its Personnel; (ii) will make all appropriate tax, social security, Medicare, and other withholding deductions and payments with respect to its Personnel; (iii) will provide workers' compensation insurance coverage for its Personnel; (iv) will make all appropriate unemployment tax payments with respect to its Personnel; and (v) will take any additional actions legally required to establish that the Work provided under this Agreement are employees of Amergis.

3.4 Availability of Personnel. The Parties agree that Amergis' duty to supply Personnel is subject to the availability of qualified Personnel. The failure of Amergis to provide Personnel shall not constitute a breach of this Agreement if the requested Personnel are not available. To the extent that Amergis is unable to provide the modality of Personnel requested by Customer, Amergis will provide Customer with a higher skilled Personnel. Amergis will bill Customer at that Personnel's fair market value rate for the modality provided.

ARTICLE IV. WORK, WORK SITE REQUIREMENTS AND OBLIGATIONS

4.1 Plan Implementation. Customer is responsible for directing and supervising the Work provided by Personnel to students, including any students with medical disabilities. Customer will make available to Personnel, and upon request to Amergis, the applicable Plan(s). Customer shall provide student specific orientation for the requirements of the Plan(s). If the student requires school transportation, Customer shall assess whether the student's disability would allow for safe transport by Customer, and will make all determinations on Placement of Personnel to implement safe transport of both student(s) and Personnel. Customer shall provide all assessments and protocols to Amergis prior to Personnel accompanying a student for transport. Amergis reserves the right to deny a transportation request, in the event there is a concern for safety or other circumstances. In the event, Customer determines transport is safe, Customer shall orient Amergis Personnel on the transportation and emergency protocol(s).

4.2 Orientation and Evaluation. Customer will provide Personnel with orientation of Customer's policies, procedures and School Work Site specific training. Customer will provide School Work Site specific emergency protocol training for all student's with a medically related disability. Customer will perform evaluations of Personnel annually and provide documentation of the evaluation to Amergis. If Customer identifies area for improvement for any Personnel, Customer will collaborate with Amergis to provide additional resources for training and orientation.

4.3 Supplies. Customer will provide all necessary Supplies to Personnel in performance of this Agreement. Customer shall be responsible for disposing of all medical waste and biohazard produced by the Work and will comply with all applicable local, state, and federal rules, regulations, and laws governing such disposal.

4.4 Float Policy. Subject to prior written notification, Customer may Float Personnel, if Personnel satisfies the Customer's requisite specialty qualifications. If Customer Floats Personnel, the Personnel must perform the duties



of the revised assignment as if the revised assignment were the original assignment. Customer will provide the Personnel with additional orientation regarding the Float assignment as necessary. If Personnel Floats to a staff classification that has a lower Base Rate, then the Base Rate that was applicable to the original Personnel assignment remains the applicable Base Rate despite the Float. If Personnel Floats to a staff classification that has a higher Base Rate, then the Base Rate that is applicable to the newly assigned staff classification is the applicable Base Rate for as long as the Personnel continues to work in that staff classification.

4.5 Right to Dismiss. If at any time Customer, in its reasonable judgment, determines that the Work provided by any Personnel hereunder is inadequate, unsatisfactory or has failed to comply with Customer's rules, regulations, or policies, Customer shall immediately advise Amergis. Amergis will remove Personnel from Customer's School Work Site as requested. Customer will cooperate with Amergis and provide reasonable detail(s) for the dismissal. Customer will provide Amergis with any reports it provides to any governing oversight agency(ies) as a result of Amergis Personnel's conduct, including all drug screens conducted, results of peer review and/or documentation of Customer's investigation(s).

4.6 Work Environment and OSHA. Customer will provide a clean and properly maintained workspace(s) for Amergis to conduct the Services that will enable Amergis to safely provide Work to student(s). Customer will provide furniture at its sole risk to include, but not limited to, tables and chairs, and allow Personnel reasonable access to telephones for business use. Amergis will not be responsible for the proper maintenance of any property supplied by Customer. Customer will orient Personnel to the specific exposure control plan(s), emergency action plan(s), and/or protocol(s) of the Customer as it pertains to all federal OSHA requirements and equivalent state agency requirements, directives, or standards, with respect to blood borne pathogens, other emergent matters, and any of the Customer's specific policies and procedures for safety, hazardous communications and/or operations instructions. Customer will be responsible for all OSHA recordkeeping, logging, and reporting responsibilities required by law pertinent to Work provided under this Agreement.

4.7 Out of School and Off-Site Work. Customer must submit any request for Personnel to perform Out of School and Off-Site Work in advance and in writing, and such Work may not be performed unless and until Amergis provides written approval. For any approved Out of School or Off-Site Work, Customer is solely responsible for overseeing and directing Personnel placement, providing all necessary supplies and resources at its own expense, and maintaining a safe working environment. Customer accepts responsibility for any incidents arising out of the Out of School or Off-Site Work.

4.8 Notification of Incidents and Claims. Customer agrees to notify Amergis of any incident involving Amergis Personnel within forty-eight (48) hours of its occurrence. Customer agrees to provide Amergis documentation of any investigation conducted. Amergis and Customer agree to notify each other in writing of any asserted claim relating to this Agreement within ten (10) days of either discovery of the occurrence upon which the claim may be based or learning of the claim. Indemnity to Customer shall not cover any claims or liabilities in which there is a failure to give the indemnifying party prompt notice of any incident within forty-eight (48) hours of its occurrence.

ARTICLE V. HIRING OF PERSONNEL



5.1 Conversion. The Parties acknowledge and agree that: (i) the primary purpose of this Agreement is for Amergis to provide supplemental staffing Services, not direct hire services, to Customer; and (ii) Amergis invests significant resources in recruiting candidates and onboarding, training, and employing Personnel. Accordingly, if Customer, or any of its affiliates, subsidiaries, or agents, elects to directly hire any candidate or Personnel introduced by Amergis, Customer agrees to pay Amergis a fee in accordance with the table below (“Conversion Fee”), unless such hire occurs at least twelve (12) months after the later of: (i) the last interview of a candidate by Customer under this Agreement, or (ii) the last shift worked by the Personnel under this Agreement.

The Parties further acknowledge and agree that the Conversion Fees are intended to reasonably approximate Amergis’ costs associated with recruiting candidates and onboarding and placing Personnel, and are not intended to be a penalty or to restrict employment opportunities. Rather, they serve as a fair reimbursement for the business-related expenses incurred by Amergis in connection with the engagement of candidates and Personnel.

Tier 1	School Aide/Behavior Aide and similar roles
Tier 2	Special Education Teacher, General Education Teacher, RN, LPN, CNA, Social Worker, SLP, PT, OT, COTA, PTA, Teacher for Deaf and Hard of Hearing, Orientation and Mobility Specialist, School Psychologist, Teacher for Visually Impaired, Sign Language Interpreter and similar roles

Tier 1:

Aggregate Hours Worked By Amergis Personnel for Customer in a Twelve (12) Month Period	Conversion Fee
Prior to completing 280 hours	25% of annualized starting salary
Between completion of 281 and 560 hours	20% of annualized starting salary
After completion of 561 and 840 hours	15% of annualized starting salary
After completion of 841 and 1099 hours	10% of annualized starting salary
After completion of 1,100 hours	0% of annualized starting salary

Tier 2:

Aggregate Hours Worked By Amergis Personnel for Customer in a Twelve (12) Month Period	Conversion Fee
Prior to completing 280 hours	25% of annualized starting salary
Between completion of 281 and 560 hours	20% of annualized starting salary
After completion of 561 and 840 hours	15% of annualized starting salary
After completion of 841 and 1,350 hours	10% of annualized starting salary
After completion of 1,351 hours	0% of annualized starting salary



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5.2 Breach of Conversion of Personnel. In the event that Customer hires or contracts with any candidate or Personnel but does not notify Amergis, the Placement Fee that applies is the lesser of 150% of the amount set forth above or the maximum amount allowed by applicable law.

5.3 Compliance with Staffing Laws. Amergis and Customer acknowledge that certain states have enacted, and in the future may enact, laws, rules and regulations governing Amergis, Customer and/or the Services contemplated by this Agreement (collectively, "State Staffing Laws"). Accordingly, the terms of the Agreement are hereby amended to the extent necessary to comply with applicable State Staffing Laws and any terms contrary to such State Staffing Laws are deemed void and unenforceable. If Customer has Worksites located in multiple states, the laws of the state in which that Worksite resides shall determine whether any State Staffing Law applies to such Worksite.

ARTICLE VI. INVOICING, PAYMENT, AND TAXES

6.1 Invoicing. Amergis will supply Personnel under this Agreement at the rate(s) listed in the Statement of Work or Assignment Confirmations for this Agreement. Amergis will submit invoices to Customer every week for Personnel provided to Customer during the preceding week. Customer Invoices shall be submitted to the following electronic mail address or by the applicable agreed upon Timecard Application.

Invoicing E-mail: CunninghamAl@nashua.edu
Invoicing Contact: Alesa Cunningham
Invoicing Address: 141 Ledge Street Nashua, NH 03060

6.2 Payment. All amounts are due and payable within thirty (30) days from the date of invoice. Amergis' preferred payment is via electronic payment (EFT). If Customer is unable to pay electronically, Customer will send all payments to the address set forth on the invoice. Amergis reserves the right to accept or deny payment via credit card on a case-by case basis. Customer will be responsible for an additional surcharge of the lesser of 4% or the maximum amount allowed under applicable law for administrative/processing fee on all accepted payments made via credit card. If any portion of an amount billed by Amergis under this Agreement is subject to a good faith dispute between the Parties, Customer shall give written notice to Amergis of the amounts it disputes ("Disputed Amounts") upon the discovery of the billing dispute and include in such written notice the specific details and reasons for disputing each item. Written notice of a dispute must be provided within fourteen (14) days from date of invoice or the invoice amount is presumed to be valid. Customer shall pay by the due date all undisputed amounts, including, in the event of a billing rate dispute, the amount of the Services at the lower billing rate. Billing disputes shall be subject to the terms of Article XIII, Dispute Resolution.

6.3 Late Payment. Payments not received within thirty (30) days from the applicable invoice date will accumulate interest, until paid, at the rate of one and one-half percent (1.5%) per month on the unpaid balance, equating to an annual percentage rate of eighteen percent (18%), or the maximum rate permitted by applicable law, whichever is less.

6.4 Annual Rate Increases. Customer agrees to and accepts annual rate increases at the percentage listed on "Attachment A" of this Agreement.



6.5 Customer Bankruptcy or Insolvency. Customer agrees that in the event Customer files bankruptcy, (i) to the extent Amergis pays the salary and other direct labor costs of Personnel it provides to Customer and such amounts incurred within one-hundred eighty (180) days prior to bankruptcy are not paid by Customer to Amergis prior to bankruptcy, and/or (ii) Customer is the assignee of claims held by such Personnel against Customer for such amounts incurred within one-hundred eighty (180) days prior to bankruptcy, then Amergis has a claim against Customer in bankruptcy for the amount of such salary and other direct labor costs, which is entitled to a priority under 11 U.S.C. §507(a)(4). All pre-bankruptcy conduct, including amounts due and actions related to payment that could be brought by Customer are released.

6.6 Assurances. In the event Amergis in good faith becomes concerned about impending bankruptcy or other insolvency by Customer, the Parties agree that Amergis may request in writing from Customer a prepayment deposit in the amount equal to the average of two weeks of Services, which Amergis may apply to outstanding invoices in the event that Customer fails to timely pay such invoices. Customer agrees to provide the requested prepayment deposit within five (5) days. In the event that Amergis applies the prepayment deposit in accordance with this section at such time that concern about Customer's impending insolvency remains, Customer agrees to replenish the prepayment deposit within five (5) days of receipt of written notice of its application.

6.7 Transaction Taxes. Customer shall be responsible for any sales tax, gross receipts tax, excise tax or other state taxes applicable to the Services provided by Amergis. If Customer provides Amergis with a valid tax exemption certificate in accordance with local laws covering the Services provided by Amergis, Amergis will not collect Transaction Taxes.

6.8 Reimbursement for Travel Expenses. The Bill Rates herein are inclusive of per day or per diem allowances for lodging, meals, and/or incidental expenses incurred when traveling to be paid by Amergis to Personnel whose primary residence is greater than fifty (50) miles from the Customer Worksite where such Personnel perform Work ("Travel Personnel"). Amergis will provide Customer with sufficient information regarding such Travel-Expense Payments in accordance with section 274(d) of the Internal Revenue Code. Customer is subject to any applicable limitations on deduction under section 274 of the Internal Revenue Code and regulations promulgated thereunder.

ARTICLE VII. RELATIONSHIP OF THE PARTIES

7.1 Independent Legal Entities. Amergis and Customer are independent legal entities. Nothing in this Agreement shall be construed to create the relationship of employer and employee, or principal and agent, or any relationship other than that of independent parties contracting with each other solely for the purpose of carrying out the terms of this Agreement. Neither Amergis nor Customer nor any of their respective agents or employees shall control or have any right to control the activities of the other Party in carrying out the terms of this Agreement.

7.2 Conflict of Interest. By entering into this Agreement, the Parties agree that all conflicts of interest shall and have been disclosed to the other Party for review in accordance with that Party's policies and procedures. A conflict of interest occurs when a Customer, employee or Personnel has professional or personal interests that



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compete with his/her/their ability to provide Services to or on behalf of Amergis or Customer. Such competing interests may make it difficult for the Customer employee or Personnel to fulfill his/her/their duties impartially.

ARTICLE VIII. PER DIEM SERVICES

8.1 Per Diem Personnel. If Customer requires short-term, shift-based, or as-needed assignments ("Per Diem Personnel"), Customer will use its best efforts to request Per Diem Personnel at least twenty-four (24) hours prior to reporting time in order to assure prompt arrival of assigned Per Diem Personnel. All information regarding reporting time and assignment will be provided by Customer to Amergis in writing.

(a) Per Diem Personnel Short-notice Requests. Amergis will bill Customer for the entire shift if an order for Per Diem Personnel is made less than two (2) hours prior to the start of the shift, as long as the Per Diem Personnel report for work within a reasonably prompt period of time under existing conditions after receiving notice of the assignment.

(b) Per Diem Personnel Order Cancellation. If Customer changes or cancels an order for Per Diem Personnel less than two (2) hours prior to the start of a shift, Amergis will bill Customer for two (2) hours at the established fee for each scheduled Per Diem Personnel. Amergis will be responsible for contacting Per Diem Personnel prior to reporting time.

ARTICLE IX. ADDITIONAL OFFERINGS

9.1 MaxView. The Parties acknowledge and agree that notwithstanding any Customer manuals, instructions, or other Customer policies, Amergis reserves the right to utilize MaxView, a proprietary web-based timekeeping system, for the provision of Services and is not required and/or mandated to use paper-based timekeeping records, unless otherwise required by applicable law. Personnel will submit hours worked to Customer via MaxView. Customer will be notified via electronic mail regarding the hours submitted and agrees to review and approve the submitted hours on a weekly basis, each Monday by noon local time. Customer approved hours will be utilized for the weekly payroll and billing. Any non-approved hours will be discussed between Customer and Amergis; notwithstanding this, Customer and Amergis agree to cooperate in good faith to ensure that all Personnel time is properly captured to ensure compliance with applicable local, state, and federal wage and hour laws.

9.2 Sunburst. The Parties may agree to utilize Amergis' in-house workforce solution, Sunburst Workforce Advisors, LLC ("Sunburst"), by mutual written agreement ("MSP Opt-In"), after which Attachment "C" shall take effect and govern the scope of work for the managed service provider offering ("MSP"). For the purpose of this section, email correspondence between the Parties indicating mutual intent to utilize Sunburst shall be sufficient to effectuate the MSP Opt-In. In absence of such MSP Opt-In, Attachment "C" shall not take effect.

9.3 Amergis Teletherapy Services. If Customer requests that Personnel perform remote Work through a teletherapy platform, Customer may request in writing (email suffices) that such Personnel utilize the Amergis Teletherapy Platform for the delivery of the remote Work. Upon such election, the Amergis Teletherapy Platform Addendum, attached hereto as Attachment "D", shall automatically apply. If Customer elects not to utilize the Amergis Teletherapy Platform, Attachment "D" shall not apply and shall have no force or effect. If Customer



directs Personnel to perform remote Work, but does not elect to utilize the Amergis Teletherapy Platform, Customer shall be solely responsible for providing and supporting any teletherapy equipment, systems, and platform access for remote Personnel, as well as ensuring the secure transfer, maintenance, and handling of any student or service records necessary for remote service delivery.

ARTICLE X. INSURANCE

10.1 Amergis Insurance. Amergis will maintain (at its sole expense), or require the Contractors it utilizes under this Agreement to maintain, valid policies of insurance evidencing general and professional liability coverage of not less than \$1,000,000 per occurrence and \$3,000,000 in the aggregate, covering Services. Amergis will provide a certificate of insurance evidencing such coverage upon written request by Customer.

10.2 Customer Insurance. Customer will maintain at its sole expense valid policies of general and professional liability insurance with minimum limits of \$1,000,000 per occurrence and \$3,000,000 annual aggregate. Customer will give Amergis prompt written notice of any material change in Customer coverage. Customer shall name Amergis as an additional insured on its general liability policy.

ARTICLE XI. INDEMNIFICATION

11.1 Indemnification by Amergis. Amergis agrees, at its own expense, to indemnify, defend, and hold harmless Customer and its parent, subsidiaries, Affiliates, directors, officers, employees, and agents against any and all third-party losses, liabilities, judgments, awards, and costs (including reasonable attorneys' fees and expenses) to the extent arising out of or relating to:

- (a) bodily injury (including death) or any real or tangible property loss or damage as a direct result of Amergis' employees' negligent acts or omissions in the performance of Services under this Agreement; or
- (b) any breach by Amergis of Section 3.2.

11.2 Indemnification by Customer. Customer agrees, at its own expense, to indemnify, defend, and hold harmless Amergis and its parent, subsidiaries, affiliates, directors, officers, employees, and agents against any and all third-party losses, liabilities, judgments, awards, and costs (including reasonable attorneys' fees and expenses) to the extent arising out of or relating to:

- (a) bodily injury (including death) or any real or tangible property loss or damage as a direct result of Customer's employees' negligent acts or omissions;
- (b) any breach of this Agreement by Customer; or
- (c) any Transaction Taxes levied, assessed, or imposed by any taxing authority as a result of, or in connection with this Agreement, whatever the source and regardless of whether invoiced to or remitted by Customer.



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11.3 Indemnification Procedures. The Party seeking indemnification under this Article XI (the “**Indemnified Party**”) shall notify the other Party (the “**Indemnifying Party**”) promptly after the Indemnified Party receives notice of a claim for which indemnification is sought under this Agreement; provided, however, that no failure to so notify the Indemnifying Party shall relieve the Indemnifying Party of its obligations under this Agreement except to the extent that it can demonstrate damages directly attributable to such failure. To the extent permitted by law, the Indemnifying Party shall have authority to defend or settle the claim; provided, however, that the Indemnified Party, at its sole discretion and expense, shall have the right to participate in the defense and/or settlement of the claim, and provided further, that the Indemnifying Party shall not settle any such claim imposing any liability or other obligation on the Indemnified Party without the Indemnified Party’s prior written consent.

ARTICLE XII. LIMITATION OF LIABILITY

12.1 Limitation on Liability. IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR ANY INDIRECT, INCIDENTAL, PUNITIVE, EXEMPLARY, RELIANCE OR SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING DAMAGES FOR LOST PROFITS, LOSS OF USE, BUSINESS INTERRUPTION, OR LOSS OF DATA IN CONNECTION WITH OR ARISING OUT OF THIS AGREEMENT REGARDLESS OF THE FORM OF ACTION WHETHER IN CONTRACT, WARRANTY, STRICT LIABILITY OR TORT AND EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

12.2 Cap on Damages. THE TOTAL AGGREGATE LIABILITY OF EACH PARTY TO THE OTHER PARTY FOR DAMAGES UNDER THIS AGREEMENT OR OTHERWISE SHALL NOT EXCEED THE SUM OF ALL FEES PAID OR PAYABLE TO AMERGIS BY CUSTOMER UNDER EITHER THE APPLICABLE STATEMENT OF WORK OR FOR SERVICES RENDERED DURING THE TWELVE (12) MONTHS IMMEDIATELY PRECEDING THE MONTH IN WHICH SUCH LIABILITY AROSE, WHICHEVER IS LESS. MULTIPLE CLAIMS UNDER THIS AGREEMENT WILL NOT ENLARGE THIS LIMIT. THIS LIMITATION OF LIABILITY SHALL APPLY NOTWITHSTANDING ANY FAILURE OF ESSENTIAL PURPOSE OF ANY EXCLUSIVE REMEDY HEREIN.

ARTICLE XIII. DISPUTE RESOLUTION

13.1 Dispute Resolution. Except as otherwise provided in this Agreement, any dispute between the Parties regarding the interpretation or enforcement of this Agreement or any of its terms shall be addressed by good faith negotiation between the Parties.

13.2 Dispute Resolution Process. To initiate such negotiation, a Party must provide to the other Party written notice of the dispute that includes both a detailed description of the dispute or alleged nonperformance and the name of an individual who will serve as the initiating Party’s representative in the negotiation. The other Party shall have ten (10) business days to designate its own representative in the negotiation. The Parties’ representatives shall meet at least once within forty-five (45) days after the date of the initiating Party’s written notice in an attempt to reach a good faith resolution of the dispute. Upon agreement, the Parties’ representatives may utilize other alternative dispute resolution procedures such as private mediation to assist in the negotiations.

13.3 Inability to Resolve. If the Parties have been unable to resolve the dispute within forty-five (45) days of the date of the initiating Party’s written notice, either Party may pursue any remedies available to it under this Agreement,



at law, in equity, or otherwise, including, but not limited to, instituting an appropriate proceeding before a court of competent jurisdiction.

ARTICLE XIV. CONFIDENTIALITY AND USAGE OF DATA

14.1 Confidentiality.

- (a) **Amergis/Customer Information.** The Parties recognize and acknowledge that, by virtue of entering into this Agreement and providing Services hereunder, the Parties will have access to certain information, which may be considered confidential or trade secret information (collectively "Information") such that a Party may derive independent economic value, actual or potential, from the Information not being generally known to the public or to other persons or entities, which are not a party to this Agreement. This Information may include, without limitation, information with respect to the Party's customers, vendors, cost structure, and/or business strategy, or business methods at any time used, developed, or disclosed by the Party. Each of the Parties agree that neither it, nor its staff shall, at any time either during or subsequent to the termination of this Agreement, disclose the Information to others, use, copy, or permit the Information to be copied, except pursuant to duties for or on behalf of the other Party as defined within this Agreement. A Party may disclose the Information pursuant to a governmental, judicial, or administrative order, subpoena, discovery request, regulatory request or similar request, provided that the other Party promptly notifies the non-disclosing Party, in writing of such request or demand for disclosure, and no later than within forty-eight (48) hours of receipt of such request, so that the non-disclosing Party, at its sole expense, may seek to make such disclosure subject to a protective order or other appropriate remedy to preserve the confidentiality of the Information.
- (b) **Disclosure of Amergis/Customer Partnership.** From time to time, Amergis lists or mentions its customers in its marketing, communication, and business initiatives barring any restrictions and obligations as set forth in Section 14.1(C) and/or Section 14.2 of this Agreement. Customer agrees that Amergis may disclose the partnership between Amergis and Customer, and use Customer's name for such marketing, communication, and business purposes and initiatives. The Parties will make all commercially reasonable efforts to facilitate and coordinate press announcements, press releases, and other joint-marketing efforts related to this Agreement and the Amergis /Customer partnership. If either Party reasonably objects to use or disclosure of said partnership in such initiative(s), the other Party may ask the Party that developed the marketing or promotional content to edit or adjust such materials, and such Party will not unreasonably disagree.
- (c) **Student Information.** In the event that Amergis receives student information, which may include student financial or medical information (collectively "Student Information"), Amergis shall not disclose any Student Information for which Services are provided under this Agreement to any third-party, except where permitted or required by law or where such disclosure is expressly approved by Customer, Amergis, and if required, student in writing. Further, each Party and its employees shall comply with the other Party's policies and obligations. Amergis may maintain and use Student Education Records to perform the Services under this Agreement and may disclose de-identified data to third parties in performance of Services under this Agreement. If Amergis is provided access to students' records, Amergis shall limit its Personnel's access to the records to those persons for whom access is essential to the performance of the Services under this Agreement. Amergis shall, at all times and in all respects, comply with the terms of the Family Rights and



Privacy Act of 1974, as amended. Amergis reserves the right to retain any Student Education Records for the length of time necessary to meet Amergis' contractual and legal commitments.

14.2 Data Security. Customer will be responsible for establishing and overseeing all access, maintenance, and transmission of Customer and Student data and information, including privacy and security measures required under Law, which may further be needed to maintain and protect the security of all Customer computer systems, networks, and/or data related to the Services under this Agreement. Customer will be responsible for providing all education and training to Personnel as it relates to Customer's privacy and security measures and processes, including, without limitation the Customer's processes and expectations for collecting, storing, securing, and transferring Customer or Student data and information accessed, collected, and maintained under this Agreement.

Customer acknowledges and understands and agrees that no Personally identifiable information ("PII") or Protected Health Information ("PHI") PHI will be relayed, transmitted, or otherwise provided to or stored by Amergis or Amergis Personnel, unless necessary to be provided in performance of Services under this Agreement. Customer further acknowledges that it will provide Amergis with deidentified data, whenever possible, including removal of direct identifiers. Customer shall indemnify and hold harmless Amergis, its directors, officers, shareholders, employees, and agents from and against any and all claims, losses, liabilities, costs and other expenses resulting from, or relating to, the negligent handling of PII or PHI, including the unauthorized use, access, or disclosure by Customer, its employees, agents, and subcontractors.

14.3 Aggregate Statistical Usage. Customer acknowledges and agrees that Amergis will collect data related to the performance of the Services for the purposes of aggregation and the creation of a centralized benchmarking mechanism, such data does not contain student data or identifying student information. Notwithstanding anything to the contrary in this Agreement, Customer acknowledges and agrees that Amergis shall have a perpetual right to collect, use, and disclose the data collected relating to the Services and derived from Customer's use of Amergis, Amergis Personnel, and Contractors affiliated with Amergis under this Agreement for the analysis, benchmarking, analytics, marketing, or other business purposes as long as all data collected is done in an anonymized aggregated manner, with Customer's data aggregated with data of other Amergis customers, so as to be non-specific to any individual Customer.

14.4 Survival. All obligations set forth in this Article XIV shall survive the termination of this Agreement.

ARTICLE XV. TERMINATION

15.1. Termination for Convenience. Either Party may terminate this Agreement for any reason by providing at least thirty (30) days advance written notice of the termination date to the other Party.

15.2. Termination for Cause. If payment default occurs, Amergis may terminate this Agreement upon seven (7) days advance written notice of the termination date to Customer.

15.3 Post Termination Obligations. Termination will have no effect upon the rights and obligations resulting from any transactions occurring prior to the effective date of the termination.



ARTICLE XVI. GENERAL TERMS

16.1 Amergis Subcontracting. Amergis may subcontract this Agreement upon written notice to Customer.

16.2 Non-discrimination. Neither Amergis nor Customer will discriminate on the basis of race, color, religion, creed, national origin or ancestry, ethnicity, sex (including gender, pregnancy, sexual orientation, and gender identity), age, physical or mental disability, citizenship, past, current, or prospective service in the uniformed Services, genetic information, or any other characteristic protected under applicable federal, state, or local law.

16.3 Compliance with Laws. Amergis agrees that all Services provided pursuant to this Agreement shall be performed in compliance with all applicable federal, state, and/or local rules and regulations. In the event that applicable federal, state, or local laws and regulations or applicable accrediting body standards are modified, Amergis reserves the right to notify Customer in writing of any modifications to the Agreement in order to remain in compliance with such law, rule, or regulation.

16.4 Governing Law, Jurisdiction. This Agreement will be governed by and construed in accordance with the laws of the State of Maryland, without regard to its principles of conflict of laws. Any dispute or claim from this Agreement shall be resolved exclusively in the federal and state courts of the State of Maryland and the parties hereby irrevocably submit to the personal jurisdiction of said courts and waive all defenses thereto.

16.5 Assignment of Agreement. Customer may not assign this Agreement without the prior written consent of Amergis, and such consent will not be unreasonably withheld. Amergis may assign this Agreement without consent and/or notice for assignment to either: (i) an entity owned by or under common control with assignor, (ii) in connection with any acquisition of all of the assets or capital stock of Amergis, and/or (iii) a name change by Amergis.

16.6 Attorneys' Fees. In the event either Party is required to obtain legal assistance (including in-house counsel) to enforce its rights under this Agreement, or to collect any monies due to such Party for Services provided, the prevailing Party shall be entitled to receive from the other Party, in addition to all other sums due, reasonable attorney's fees, court costs, and expenses, if any, incurred enforcing its rights and/or collecting its monies, including any fees and costs incurred on an appeal.

16.7 Notices. Any notice or demand required under this Agreement will be in writing; will be personally served or sent by certified mail, return receipt requested, postage prepaid, or by a recognized overnight carrier which provides proof of receipt; and will be sent to the addresses below. Either Party may change the address to which notices are sent by sending written notice of such change of address to the other Party.



NASHUA SCHOOL DISTRICT DBA Nashua
School District SAU 42
141 Ledge Street,
Nashua New Hampshire 03060

Amergis Healthcare Staffing, Inc.
7223 Lee DeForest Drive
Columbia, MD 21046
ATTN: Contracts Department
Email copy to: contracts@amergis.com

ATTN: Francisco Vicente

COPY TO:
Amergis Healthcare Staffing, Inc.
1750 Elm St, Suite 602, Manchester, NH, 03104,
United States of America
ATTN: Amanda Feliciano

16.8 Headings. The headings of sections and subsections of this Agreement are solely for reference only and will neither affect nor control the meaning or interpretation of this Agreement.

16.9 Merger. This Agreement constitutes the entire contract between Customer and Amergis regarding the Services to be provided hereunder. Any agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force or effect. All terms of a later signed Agreement will supersede a prior signed Agreement. This Agreement may be executed in any number of counterparts, each of which will be deemed to be the original, but all of which shall constitute one and the same document.

16.10 Amendment. No changes and/or amendments to this Agreement will be effective unless made in writing and signed by duly authorized representatives of both Parties except as provided in Section 3.1, Section 16.3, and Attachment(s).

16.11 Severability. In the event that one or more provision(s) of this Agreement is deemed invalid, unlawful, and/or unenforceable, then only that provision will be omitted, and will not affect the validity or enforceability of any other provision; the remaining provisions will be deemed to continue in full force and effect.



Customer and Amergis have acknowledged their understanding of and agreement to the mutual promises written above by executing and delivering this Agreement as of the Effective Date set forth above.

NASHUA SCHOOL DISTRICT DBA NASHUA
SCHOOL DISTRICT SAU 42

AMERGIS HEALTHCARE STAFFING, INC.:

Signature of Authorized Representative

Signature of Authorized Representative

Printed Name

Printed Name

Title

Title

Date

Date



ATTACHMENT "A"
STATEMENT OF WORK

1. **Scope of Services.** Amergis is responsible for recruiting, screening, and hiring its Personnel as set forth herein to provide Services to Customer, with such Work provided by Personnel under Customer's management and supervision at a Work Site or in an environment controlled by Customer. Upon Customer's request for supplemental Personnel, Amergis will use commercially reasonable efforts to provide Personnel to Customer. Customer shall communicate duties, shifts, unit assignments and other working details to Personnel during their Assignment.
2. **Personnel Requirements and Screening.** Amergis will supply Customer with Personnel who meet the criteria set forth in the Assignment Onboarding Attachment "B". Amergis will provide Personnel who have the necessary and appropriate skills, education, knowledge and experience for the positions to be filled, subject to the approval of the Customer.
3. **Interview.** Customer may request to conduct a telephone interview with any Personnel candidate prior to the Services commencing.
4. **Bill Rates.** Bill Rates are agreed to between the Customer and Amergis for the following positions. If Customer and Amergis execute a subsequent Assignment Confirmation(s) per individual Personnel the Bill Rates in the Assignment Confirmation will apply to the named Personnel therein and for the timeframe indicated.

Positions	Rate \$ (per hour)
LNA	\$45
LPN	\$68
RN	\$75
Behavior Tech	\$42
Registered Behavior Tech	\$53
BCBA	\$105
Paraprofessional	\$39
General Education Teacher	\$60
Special Education Teacher	\$90-95
PTA/COTA	\$65
SLPA	\$70
PT/OT	\$90



SLP	\$110
Social Worker	\$70
Psychologist	\$110

5. **Out of School Time and Off-Site School Time.** Rates charged for Work rendered outside of school time or off-site during school time will be in accordance with the local and/or state regulatory wage laws. Overtime Rates are also charged for all hours worked in excess according to applicable state law.
6. **Annual Rate Increase.** Effective on the Agreement renewal date and every year thereafter, Bill Rates for all modalities listed above will be increased by three percent (3%) of Bill Rate(s).
7. **Weekend Rates.** Customer and Amergis may agree in individual Assignment Confirmations to Weekend Rates that differ from the Bill Rate. As applicable, Weekend Rates will apply to shifts beginning at 11:00 p.m. on Friday and will apply through shifts ending at 7:00 a.m. on Monday.
8. **Orientation.** Bill Rate(s) will be billed for all time spent in required Customer orientation.
9. **Overtime.** Overtime Rates are charged for all hours worked in excess of forty (40) per week or according to applicable state law. The overtime rate is a one and one-half times (1.5x) multiplier of the Bill Rate for such hours, unless applicable state law requires a different multiplier.
10. **Holidays.** Holiday Rates will apply to all hours worked in the time period beginning at 11:00 p.m. the night before the holiday through 11:00 p.m. the night of the holiday. The Holiday Rate is a one and one-half times (1.5x) multiplier of the Bill Rate for the following holidays:

New Year's Day	Labor Day
Memorial Day	Thanksgiving Day
Independence Day	Christmas Day

11. **Work Site.** This Statement of Work and underlying Agreement shall apply to the following Work Site(s) or Customer locations:
12. **Invoicing.** Amergis will supply Personnel under this Agreement at the Bill Rates listed herein or in any Assignment Confirmation. Amergis will submit invoices to Customer every week for Personnel provided to Customer during the preceding week. The specified contacts for individual Work Sites is set forth below:
13. **Changes.** The Parties agree that Changes may be made to this Statement of Work by execution of a subsequent Statement of Work(s) or Assignment Confirmation(s), or Change Request.



- 14. On Call.** Hours for Personnel that are placed on call will be invoiced to Customer at the "On-Call Hourly Rate" as specified in herein, if applicable, and if called in will be billed at the overtime rate, unless a greater rate such as double time must be used under federal and/or state law.
- 15. Construction.** Except as expressly set forth by this Statement of Work, the Agreement shall continue in full force and effect in accordance with the provisions thereof. Nothing in this Amendment to the Agreement is intended to modify, alter, reduce, or change the right or obligations in the Agreement executed except as expressly stated in this Statement of Work.



ATTACHMENT "B"
PRE-ASSIGNMENT SCREENING

- 1. For all Personnel submitted to Customer under the Agreement, Amergis will:**
 - a. Conduct a criminal background screening in accordance with applicable law, including any state exclusion review as applicable;
 - b. Verify current license, registration, or certification for the Services to be provided, if applicable to role;
 - c. Verify relevant professional and specialty experience, as requested by Customer;
 - d. Confirm Personnel are authorized to work;
 - e. Perform federal exclusion and abuse check(s) including but not limited to, List of Excluded Individuals/Entities (LEIE) and the Excluded Parties List System (EPLS) and the National Sex Offender Registry;
 - f. Verify skills checklist of competencies for the position and exam;
 - g. Verify that a current diagnostic Tuberculosis (TB) test or screening is on file, in accordance with state regulations.
- 2. Upon written request by Customer, Amergis will provide Customer with the following:**
 - a. Reasonable proof of previous employment;
 - b. Education verification.
- 3. Customer Criminal Background Report.** In the event that Customer requires its own criminal background screening, which may include fingerprinting, for Amergis Personnel, Customer shall provide Amergis with a copy of the results and/or report, or the "Clear" or "Not Clear" status. Providing first day instructions for Amergis Personnel following Customer required background screening will constitute a "Clear" status. Customer agrees that Personnel may begin assignment following completion of a successful Customer background screening.



EDUCATIONAL STAFFING

ATTACHMENT "C" WORKFORCE SOLUTION ADDENDUM

This Workforce Solution Addendum ("Addendum") takes effect as of the date of the MSP Opt-In, as described in the Education Master Services Agreement ("Agreement") between Customer and Amergis, the terms of which are expressly incorporated herein.

1. **Scope of Services.** Customer wishes to utilize Amergis Healthcare Staffing, Inc.'s workforce solution, Sunburst ("MSP"), to centralize and consolidate the management Services of its temporary school-based professionals ("Contract Workers"). Customer agrees that all providers of Services ("Staffing Suppliers") inquiring to provide healthcare-related, school-based Services ("Staffing Services") to Customer will be overseen by MSP. Customer shall notify incumbent Staffing Suppliers 1) to work with MSP to obtain necessary program information and onboarding documentation from MSP; and 2) that all communication regarding day-to-day activity and will be conducted between MSP and Customer. MSP will establish a program management team consisting of MSP personnel to be Customer's central point for all matters relating to Customer's staffing needs.
2. **MSP Services.** The MSP Services provided by MSP to Customer will generally consist of:
 - a. Identifying strategic Staffing Suppliers for Customer's educational, healthcare and administrative staffing needs;
 - b. Contracting with Staffing Suppliers;
 - c. Providing a web-based application software program ("System") to automate the process by which Contract Workers are requisitioned from Staffing Suppliers;
 - d. Onboarding Contract Workers and providing assignment details;
 - e. Coordinating with Customer regarding Staffing Suppliers;
 - f. Verifying each Staffing Supplier has uploaded onboarding documentation;
 - g. Maintaining accurate and complete statuses; and
 - h. Validating submission of electronic timecards.
3. **Purchasing Agent.** MSP will act as Customer's purchasing agent. As Customer's purchasing agent, MSP will enter into Staffing Supplier Agreements with Staffing Suppliers to Provide Services to Customer under terms that are substantially the same as those in the Education Master Services Agreement.
4. **Onboarding and Orientation.** MSP will participate in a review of all Staffing Supplier work progress and satisfaction of any onboarding and orientation requirements set forth in the Education Master Services Agreement, which may be updated/modified by Customer in the System.
5. **Rates.** Charges will be based on a Customer approved hourly bill rate at the time an order for Contract Worker(s) is posted via the System. Bill rates are subject to change at time of order posting based on Customer Approval. Customer and MSP reserve the right to add additional modalities/positions if needed and agreed upon. All orders for Contract Workers will be submitted through the System.
6. **Incident Reporting.** Customer agrees to notify MSP of any incident involving Contract Workers within forty-eight (48) hours of its occurrence. Customer agrees to provide MSP with documentation of any investigation conducted related to Contract Workers and/or the Services.



CUSTOMER ASSIGNMENT CONFIRMATION

As set forth in the applicable **Education Master Services Agreement** ("Agreement") **Effective Date 9/15/2026**, by and between Nashua School District SAU 42 and Amalgis, the following **Customer Assignment Confirmation** provides detail for assignment related to any individual Personnel Assignment. Amalgis and Customer agree that the below Personnel will be assigned to Customer's Work Sites as provided in the Agreement or any applicable Statement of Work. **Nothing** in this Assignment Confirmation supersedes any of the provisions of the Agreement unless explicitly set forth herein. If any conflict exists between the terms of this Assignment Confirmation and the Agreement, this Assignment Confirmation will control as to the named Personnel herein.

1. **General.** Customer hereby agrees to sign/return this document **WITHIN 48 BUSINESS HOURS** of the date listed above and understands that failure to do so may result in the delay of the assignment start date, and/or additional charges as defined in the Agreement.

Personnel Name, Discipline:	Brian Paradise, 1:1 behavior tech
Assigned Unit/Department:	Winnisquam Regional School District
Float Requirement:	As needed

Assignment Start Date:	9/28/26
Assignment End Date:	Not to exceed 180 school days
Guaranteed Weekly Hours/Schedule:	6.5 hours a day / 32.5 hours a week
Approved Time-Off:	None

2. **Overtime Rate.** Overtime is paid at a rate of 1.5 times the base hourly rate and double-time is paid at a rate of 2 times the base hourly rate, where applicable, and in accordance with state law. Overtime is defined by the Fair Labor Standards Act as all hours worked in excess of forty (40) hours per week.

3. **Assignment Specific Details:**

Base Bill Rate:	42/hr
Overtime and Holiday Rates:	NA
On Call/Call Back Rates:	NA
Approved Orientation Rate/Hrs.:	42/hr
Special Provisions:	Contract must be amended prior to any extension of services



Nashua School District SAU 42:

Signature of Authorized Representative

Name & Title

Date

**Amergis' execution of this Customer Assignment Confirmation is not required for this Confirmation to be binding and will only be signed at the request of Customer.*



7. **Consolidated Invoices.** All Staffing Supplier invoices are consolidated as a part the MSP Services. MSP will issue consolidated invoices to Customer on a weekly basis (or on a less frequent basis if requested by Customer). Customer will remit payment for uncontested invoices in a timeframe consistent with the Education Master Services Agreement.
8. **Taxes.** Bill Rates do not include any applicable Transaction Taxes. Customer is responsible for any applicable Transaction Taxes and, if applicable, shall pay or reimburse MSP for Transaction Taxes as a result of, relating to, or in connection with this Addendum (including with respect to Transaction Taxes required to be forwarded by MSP to Staffing Suppliers in connection with their provision of Services). If Customer provides MSP with a tax exemption certificate in accordance with local laws that covers the MSP Services provided by MSP, MSP will not collect Transaction Taxes if the tax exemption certificate is valid. The rates paid to Suppliers for Travel Personnel include amounts to reimburse Suppliers for Travel-Expense Payments made to Travel Personnel. Suppliers shall provide Customer with sufficient information regarding such Travel-Expense Payments in accordance with section 274(d) of the Internal Revenue Code. Customer is subject to any applicable limitations on deduction under section 274 of the Internal Revenue Code and regulations promulgated thereunder.
9. **MSP Fee.** MSP will provide MSP Services at no direct cost to Customer. MSP's administrative fee for MSP Services will be funded by participating Staffing Suppliers.
10. **Aggregate Statistical Usage.** Customer acknowledges and agrees that MSP will collect data related to the performance of the Services for the purposes of aggregation and the creation of a centralized benchmarking mechanism. Customer acknowledges and agrees that MSP shall have the perpetual right to use and disclose the data collected relating to the Services, in any manner, as long as any data collected is done on an aggregate basis, with Customer's data aggregated so as to be non-specific to Customer or including any personally identifiable information of an individual.



ATTACHMENT "D"
AMERGIS TELETHERAPY PLATFORM

This Telehealth Platform Addendum ("Addendum") takes effect as of the date of the Opt-In, as described in the Education Master Services Agreement ("Agreement") between Customer and Amergis, the terms of which are expressly incorporated herein.

1. **Access.** Subject to Customer's compliance with the terms herein, Amergis may, in its sole discretion, provide certain Teletherapy Personnel on assignment with Customer access to a third-party browser-based teletherapy platform ("Teletherapy Platform") for use with Customer's students. Customer and Amergis acknowledge and agree that the Teletherapy Platform serves a legitimate educational interest, including supporting instruction and permitted remote telehealth assessments and documentation of student progress.
2. **Equipment.** Customer will be responsible for providing students with a secure device to access the Teletherapy Platform (computer, tablet, or similar device with working webcam and microphone) and internet access (together, "Device").
3. **Misuse.** Amergis is not responsible for the misuse of the Device or Teletherapy Platform by Customer or its students.
4. **Transfer of Educational Records.** Customer acknowledges and agrees that certain reports or similar documents generated by the Teletherapy Platform ("Teletherapy Records") may be classified as educational records under the Family Educational Rights and Privacy Act (FERPA).

Amergis will use commercially reasonable efforts to facilitate the transfer of Teletherapy Records to Customer. Customer will establish and maintain a Secure File Transfer Protocol (SFTP) or equivalent secure transmission method that meets or exceeds prevailing industry standards for the protection of Teletherapy Records. Amergis is not responsible for any data security vulnerabilities or breaches arising from the transmission method selected or maintained by Customer. Customer will remain responsible for responding to and complying with applicable law regarding all requests to access educational records, including the Teletherapy Records.

5. **Permissible Use.** Amergis will access, use, view, store, maintain, or otherwise process Teletherapy Records solely to the extent reasonably necessary to: (i) support the provision of the teletherapy Services by Teletherapy Personnel; (ii) facilitate the secure transfer of the records to Customer; and (iii) comply with applicable laws and regulations and its internal policies regarding record retention (collectively, "Permissible Use").

Amergis will not process Teletherapy Records for any purpose outside the scope of Permissible Use, including, without limitation, selling, licensing, or sharing such records with unauthorized third parties. Amergis has no obligation to Customer to retain the Teletherapy Records, and makes no guarantees to Customer regarding the retention of the Teletherapy Records.

6. **Standard of Care.** Amergis will protect the systems processing the Teletherapy Records in accordance with reasonable commercial practices and will use safeguards no less protective than those used to secure Amergis' own data of a similar type.

WORKFORCE SOLUTIONS AGREEMENT

THIS WORKFORCE SOLUTIONS AGREEMENT (hereinafter “Agreement”) is entered into by and between **BlazerWorks, LLC** (hereinafter “BW”) located at 5550 Peachtree Parkway, Suite 200, Peachtree Corners, GA 30092 and **Nashua School District** whose principal address is 141 Ledge Street, Nashua, NH 03060 (hereafter referred to as “Client”). This Agreement shall govern the overall terms of the relationship and the parties agree as follows:

1. SERVICES

- 1.1 Scope: This Agreement sets forth the general terms and conditions governing the contractual relationship between Client and BW regarding the administration and management of providers of personnel to perform services for Client. BW, a licensed entity in the business of providing workforce solutions to the public and private education sector, will use its commercially reasonable efforts to source professionals for assignment with Client. In such capacity, BW will act as a non-exclusive workforce solutions manager for Client and will carry out its responsibilities hereunder using one or more Secondary Staffing Partners (“SSP”), including its affiliated companies, to source Professionals (“SSP Consultants”) for the purpose of assisting with Client’s staffing needs. During the term of this agreement, all communications regarding the day-to-day activity and professional operations of the services outlined in this agreement will be conducted between BW and Client.
- 1.2 Competency and Licensing: BW will present SSP Consultants who possess the licensure and/or certification required for the position as identified by Client. In addition, BW will present SSP Consultants who, as closely as possible, represent that they meet the experience and other qualifications as detailed by Client. BW through its SSP will make every effort to pre-screen job candidates based on Client’s requirements and perform due diligence to ascertain the professional and applicable Department of Education licensing and certification requirements for the SSP Consultant referred to Client. In the event Client becomes aware of any notices, findings, or information including but not limited to fingerprint search results that may negatively impact the commencement or continuation of said assignment, the Client shall notify BW in writing within three (3) business days of Client becoming aware. To the extent permitted by law, Client shall furnish all relevant details regarding the situation to BW. Failure to notify BW of such matters may result in the termination of the contractual relationship. Client acknowledges that the decision to accept and keep any SSP Consultant on assignment is ultimately the responsibility of the Client. BW shall not make any intentional misrepresentations about any SSP Consultant and disclaims responsibility or liability for fraud or misrepresentation by SSP Consultants not readily ascertainable by reasonable diligence in performing BW’s services.

2. ADMINISTRATION OF AGREEMENT:

- 2.1 Notices: Any notice or notification required to be given by either BW or Client in connection with the terms and conditions of this Agreement shall be provided in writing and considered effective as of the date of receipt. Notices shall be sent to the following:

If to BlazerWorks
5550 Peachtree Parkway, Suite 500
Peachtree Corners GA 30092
ContractNotices@blazerworks.com

If to Client
Nashua School District
141 Ledge Street, Nashua, NH 03060

- 2.2 Insurance: BW will ensure SSP’s maintain the following minimum amounts of insurance, and shall ensure SSP’s include Client as an additional insured on all relevant insurance policies, and will provide Client with a certificate of insurance, including endorsement documentation, upon request, verifying that Client is an additional insured.
 1. General Liability: \$1,000,000 per occurrence, \$3,000,000 aggregate.
 2. Workers Compensation: in accordance with State regulations.
 3. Professional Liability: \$1,000,000 per occurrence and \$3,000,000 aggregate.

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- 2.3 Independent Contractor: The parties acknowledge and agree that the relationship between BW, Client, and any SSP is that of independent contractors. Nothing in this Agreement shall create, or be deemed to create, a partnership, joint venture, or employer-employee relationship between BW, Client, or any SSP Consultant. SSP Consultants shall not be considered employees of Client under any circumstances, unless otherwise agreed to in writing by the parties. Neither BW nor any SSP shall have authority to bind Client, and Client shall have no authority to bind BW or any SSP, except as specifically set forth in this Agreement. SSP Consultants shall not be entitled to any employee benefits provided by Client, including but not limited to health insurance, retirement benefits, or workers' compensation coverage.
- 2.4 Limitation of Liability: Neither party shall be liable to the other whatsoever for any special, consequential, indirect, exemplary or punitive damages, including any damages on account of lost profits, lost data, loss of use of data, or lost opportunity, whether or not placed on notice of any such alleged damages and regardless of the form of action in which such damages may be sought. The fees and billings due under this agreement are not considered special damages or lost profits and shall not be limited by these provisions.
- 2.5 Indemnification:
1. Indemnification by SSP: BW will contractually require, in all subcontractor/sub-vendor agreements, that each SSP agree to defend, indemnify and hold harmless Client (as a third-party beneficiary) and BW together with their governing boards, executive boards, directors, officers, employees and agents from and against all liability, loss, expense, damage or claim for injury or damages arising out of, or relating to, its performance of services to Client including, without limitation any and all claims for injury or damage caused by, or resulting from, the acts and/or omissions of SSP Consultants and/or SSPs, including acts and/or omissions of their directors, officers, employees, agents, independent contractors or vendors.
 2. Indemnification by Client: To the extent permitted by law, Client agrees that it shall defend, indemnify and hold harmless BW, SSPs, and SSP Consultants, including their directors, officers, employees, agents and independent contractors, from and against all liability, loss, expense, damage or claim for injury or damages to the extent caused by or resulting from the negligent or willful acts or omissions of Client, including acts and/or omissions of its board members, directors, officers, employees or agents.
 3. Indemnification by BW: BW agrees that it shall defend, indemnify and hold harmless Client and SSP together with their directors, officers, employees and agents from and against all liability, loss, expense, damage or claim for injury or damages to the extent caused by or resulting from the negligent or willful acts or omissions of BW in the performance of services hereunder, including acts and/or omissions of its directors, officers, employees or agents. Notwithstanding anything to the contrary above, BW shall not be responsible, under any theory of liability, for claims resulting from the acts or omissions of any of the SSPs, their respective officers, employees, agents, or contractors, nor shall BW be responsible for the SSP's performance under the applicable supplier agreement, and BW's insurance shall not be deemed to cover or be excess to the insurance of any SSP.

3. FISCAL RESPONSIBILITIES

- 3.1 Payment Terms: Unless otherwise specified on the SSP Assignment Confirmation, Client will pay BW based on hours worked and in accordance with the service charges specified on one or more SSP Assignment Confirmations which will be included as addenda to this Agreement. Payment is due within fifteen (15) days of Client's receipt of the BW invoice. Invoices not paid by due date will be considered past due and subject to any necessary collection costs of amounts past due, including reasonable attorney's fees and costs. Invoices paid after fifteen 15 days could be subject to incur an interest charge of one and a half percent (1.5%) per month, annual percentage rate of eighteen percent (18%), or the maximum legal interest rate, whichever is lower which is paid directly to SSPs. If SSPs are required to increase SSP Consultant's compensation due to minimum wage increases or experience, an increase in compensation costs as a direct result of any law, order, or other government action, Client agrees that BW may increase the bill rates at a proportional level. BW agrees it may only increase bill rates up to a level that places SSPs in the same position they were prior to such law, order, or action. BW will provide fifteen (15) days written notice to Client prior to any such change taking effect. BW reserves the right, at its option, to discontinue any extension of credit. Should billing disputes arise, Client shall notify BW in writing within ten (10) days of the receipt of the disputed invoice.

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- 3.2 Timekeeping and Invoicing: Client will be responsible for verifying hours worked by SSP Consultants as documented on SSP Consultant's timesheet and any discrepancy must be reported to BW by 10:00 AM EST on Tuesday following the workweek end. Client will ensure that SSP Consultants accurately record the start and stop times for all hours worked, in accordance with the Client's policies utilizing the Client designated method which may include the submission of BW's timesheet. Timesheets are due weekly by 12:00 PM EST on the Monday following the end of Client's designated workweek.

BW pays overtime in compliance with federal, state, and local laws. Client agrees to be billed at one and one-half (1.5) times the regular bill rate for all hours when SSP is required to pay overtime. Client must notify BW in writing if pre-approval is required for overtime hours prior to any such hours being worked.

BW will generate an invoice for Client based on approved timesheets. BW will consolidate SSP invoices and invoice Client on a weekly basis for all services provided during the previous week. Each invoice will contain a unique invoice number, date(s) services were provided, , SSP Consultant name, SSP Consultant job title, purchase order number as applicable, hourly bill rate, total hours billed, and total amount due. Client attests that only Client employees with appropriate knowledge and authority will review and approve invoices and will notify BW of any errors within fifteen (15) days of the date of invoice, and BW agrees that all non-disputed amounts are due and payable according to the standard payment terms contained herein. BW and Client will work in good faith to resolve any errors, and BW will provide a corrected invoice mutually acceptable to both parties within ten (10) business days of a resolution. In the event Client fails to report errors within fifteen (15) days, disputes will not be accepted, and the invoice will be due and payable in full.

- 3.3 Employment of SSP Consultants: If Client hires an SSP Consultant for permanent or temporary services within the twelve (12) month period following the later of: (1) the date the SSP Consultant is introduced to Client by BW; or (2) the conclusion of the SSP Consultant's assignment with Client, then Client agrees to pay BW a placement fee equal to the greater of: (1) **thirty-five (35)** percent of the SSP Consultant's anticipated annual salary, or **\$22,000**. Notwithstanding the foregoing, this statement shall not apply, and no fee shall be owed, where and to the extent such conversion or placement fees are prohibited by applicable law.
- 3.4 Guaranteed Minimum Hours: Client agrees to provide SSP Consultant the guaranteed number of work hours per week specified in the "SSP Assignment Confirmation" which will be issued for each SSP Consultant placed with Client. Cancellation of prescheduled workdays or reduction in work hours by Client will be billed reflecting the guaranteed minimum work hours. Minimum work hours shall be reduced to reflect scheduled closings for holidays and planning days.
- 3.5 Paid Sick Leave: For those jurisdictions that have passed or will pass paid sick time legislation, Paid Sick Time will be the responsibility of the SSP, as applicable, and will not be billed to Client.
- 3.6 Force Majeure and Unscheduled Facility Closure Policy: Neither party is liable for failure or delay in performing its obligations, if such failure or delay is due to natural disasters, pandemics, acts of war, government regulations, or other events or causes beyond the parties' control. Further, the parties agree that BW is not liable for failure or delay in performing its obligations, if such failure or delay is due to termination of SSP Consultant or SSP Consultant's resignation. If services are interrupted, both parties will make reasonable efforts to resume operations.

Notwithstanding the foregoing, the parties agree that in the event of an unforeseen or unexpected interruption resulting from a complete or partial unscheduled closure of Client's facilities due to natural or manmade events, including but not limited to fires, storms, flooding, earthquake, labor unrest, riots, and/or acts of terrorism or war (each an "Unscheduled Closure"), Client will transition to virtual services all SSP Consultants whose services can be performed in such a setting. Client agrees to be billed for virtual services at the regular contracted hourly bill rate for all hours worked by SSP Consultant. Virtual service hours will be entered and processed according to the normal time submittal and approval process, unless otherwise requested in writing by Client and agreed upon by BW. BW and Client will work in good faith to determine which contracted disciplines qualify for virtual services, however Client may not decline virtual services of a SSP Consultant if the same services are provided virtually by Client employee(s). For SSP Consultants not eligible for virtual services, Client will be invoiced and will pay for each affected SSP Consultant a rate of \$200 per day for each workday that the affected SSP Consultant is unable to work due to an Unscheduled Closure.

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- 3.7 Multiple Locations: If Client requires SSP Consultant to travel to and perform services at more than one location, Client will be invoiced for travel time between locations in the same workday at the regular hourly bill rate and for mileage up to the current acceptable IRS reimbursement rate.

4. RESPONSIBILITIES

- 4.1 On-Site Responsibility: Client is responsible for providing all orientation, support, facilities, training, direction, and means for SSP Consultant to complete the assignment. As such, Client acknowledges that SSP's are not responsible for SSP Consultant's on-site performance given that it does not have the capacity to provide direct, on-site supervision of daily activity. Client warrants that its facilities and operations will comply at all times with applicable federal, state and local safety and health laws, regulations and standards, including any applicable OSHA standards, and that Client will be responsible for providing all safety training and equipment. Client is responsible for SSP Consultant's adherence to the applicable standards of practice and Client requirements, and only Client is responsible for determining the appropriate services to be provided by SSP Consultant. Client will not allow SSP Consultant, at any time, to perform work or provide services that are outside the scope of the duties and responsibilities of their assigned position. Client acknowledges that any deviation from Client's policies and procedures, as orientated to SSP's Consultants, should be immediately reported in writing and directly to BW so it may offer correction and/or counseling to the SSP and SSP's Consultant.
- 4.2 Administrative Responsibility: Client shall be responsible for orienting SSP Consultants to Client's policies and procedures regarding the submission of any requisite paperwork which must be tendered for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, care plans, comprehensive histories as warranted, individual education plans, or Client specific program plans. During the contracted assignment, should SSP Consultants fail to submit paperwork as required per Client's policies and procedures, Client must notify BW in writing within three (3) business days of Client's discovery of any alleged failure. Failure to notify BW before assignment ends shall negate any Client claim to withhold payment due to untimely work and/or paperwork non-compliance by SSP Consultant. Client agrees that all approved time sheets by client's assigned representative are not subjected to billing dispute if Client fails to notify BW of time sheet and work performed discrepancies. Additionally, Client acknowledges and agrees that if formal notice is required to be given to any SSP Consultant that participation in a retirement system/pension is either: 1) permitted by SSP Consultant's election; or 2) is required by law, Client is solely responsible for providing such notice to BW and fulfilling all associated administrative duties. Client shall immediately notify BW if any SSP Consultant is required to, or voluntarily elects to participate in any such system, and agrees that no work will be performed by such SSP Consultant until the request or requirement is verified and approved by the SSP. BW will work with the SSP to secure all documentations needed to capture and report contribution obligations of such retirement funds.
- 4.3 Reporting of Work-Related Injuries: Client will maintain a safe working environment and provide all appropriate personal protective equipment as deemed appropriate by the Client and suitable to the setting to which SSP Consultants are assigned and agrees to orientate all SSP Consultants to safety policies/protocols applicable to their respective positions. Client ensures compliance with all applicable federal and state obligations to include general training on the reporting of work-place injuries and incidents occurring at Client facility. Records of such occurrences must be maintained by the Client and accessible to BW within guidelines set forth by governing entities. In the event of work-place injury, incident or exposure, each affected SSP Consultant will contact their immediate Client-appointed supervisor and report to the applicable treating department as per their employers protocol. SSP Consultants shall concurrently report work-place injuries, incidents or exposures to their SSP representative for workers compensation claim reporting, processing and management by SSP.
- 4.4 Equal Opportunity: BW will contractually require that all SSPs: 1) screen based on merit only; 2) warrant that no candidates will be discriminated against due to race, religion, color, sex, national origin, age, disability, or any other characteristic protected by law; and 3) provide equal opportunity to all SSP Consultants for employment. Client warrants that it will screen based on merit only, that no candidates will be unlawfully rejected by Client, that no candidates will be discriminated against by Client due to race, religion, color, sex, national origin, age, disability, or other legally protected statuses.

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- 4.5 Compliance with Laws: BW shall comply with all laws, regulations, rules and ordinances applicable to BW with regard to the services to be provided by BW pursuant to this Agreement and shall ensure SSP's acknowledge the same.

5. TERM OF AGREEMENT AND TERMINATION OF ASSIGNMENT

- 5.1 Term of Agreement: This Agreement begins on the date of the latest signature below ("Effective Date") and remains in effect for a period of three (3) years, unless terminated earlier in accordance with the provisions of this Agreement. All obligations under this Agreement will cease at the end of the current term, except for any provisions that expressly or by their nature survive termination.
- 5.2 With Cause: Either Party ("Terminating Party") may terminate this Agreement, in whole or in part, upon written notice to the other Party ("Defaulting Party") if the Defaulting Party commits a material breach of this Agreement and fails to cure such breach within **thirty (30) days** after receiving written notice specifying the nature of the breach. If the breach is not reasonably capable of cure within the cure period, the Defaulting Party shall be deemed in compliance only if it promptly begins substantial efforts to cure and continues diligently until cure is achieved.
- a. Termination With Cause of Individual Assignments: Immediately upon Client's knowledge, Client will report to BW any behavior issue, deviation from the accepted standards of practice, policies, and procedures as orientated to Consultant, or incident that would be considered adverse to Client's operations. In such an event, Client may request, in writing, that BW facilitate the immediate removal of an SSP's Consultant. Client agrees it will not immediately remove an SSP's Consultant or terminate an assignment unless BW has been notified in writing or, based on Client's good faith assessment, that immediate dismissal is necessary to protect Client's operations. Upon termination of assignment or removal of an SSP's Consultant, Client will provide documentation specifying the reasons and facts of the termination to BW within forty-eight (48) hours. If Client does not report such deviation(s) and terminates an assignment or does not provide the required documentation following a termination, Client will be assessed an amount equal to five (5) days of billings at the bill rates and minimum hours agreed upon in the applicable SSP Assignment Confirmation. Client will be responsible for all professional fees (and expenses if applicable) up to the point of termination. Should BW's SSP identify a suitable replacement SSP Consultant within three (3) business days after removal, Client agrees to original terms or extended terms of the removed SSP Consultant's assignment.
- 5.3 Without Cause: Either party may terminate this Agreement upon ninety (90) days written notice. Client is responsible for all charges and fees prior to notice date and through the 90-day period of notice. Either party may terminate an assignment upon thirty (30) days written notice. Client is responsible for all charges and fees prior to notice date and through the 30-day period of notice. If Client is unable to or does not provide thirty (30) days written notice, Client will be billed for thirty (30) days at the agreed upon regular bill rate and minimum hours for all terminated assignments. In the event of termination without cause, Client is responsible for any housing and travel costs actually incurred by SSP because of such termination.

6. CONFIDENTIALITY

- 6.1 Non-Disclosure: Each party acknowledges that as a result of this Agreement, they will learn confidential information of the other party. Confidential information is defined as that information which is private to each party but is shared by one to the other party as required to accomplish this Agreement. It is agreed that neither party will disclose any confidential information of the other party to any person or entity. Neither will it permit any person nor entity to use said confidential information. The only exceptions will be: (a) Information shared to the appropriate individuals within the respective organizations as necessary to execute this Agreement, (b) disclosures as required by law. Confidential Information of BW shall include, but is not limited to, any and all unpublished information owned or controlled by BW and/or its employees, that relates to the clinical, technical, marketing, business or financial operations of BW and which is not generally disclosed to the public.
- 6.2 Family Education Rights and Privacy Act. BW shall contractually require all SSPs and SSP Consultants, to comply with all laws, rules and regulations pursuant to the Family Educational Rights and Privacy Act, 20 USC 1232g ("FERPA"). BW acknowledges that certain information about the Client's students may be contained in records maintained by BW, SSPs, and/or SSP Consultants. BW further acknowledges that this information may constitute "school student records", and/or "education records" as defined in FERPA, and/or

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“personally identifiable information” as defined in FERPA’s implementing regulations, which information is hereinafter collectively referred to as “Student Data.” With regard to Student Data, BW agrees as follows:

- a. BW certifies that it will comply with all applicable laws and/or regulations, including FERPA, relating to confidentiality, privacy, and data security.
- b. BW will have access to Student Data on an “as needed” basis, only as necessary to perform the services under this Agreement.
- c. When BW is provided access to Student Data, BW (and its employees) will use the information only for the purposes for which access was provided.
- d. BW agrees that it will comply with 34 CFR §99.33(a) relating to the use and redisclosure of Student Data.
- e. BW shall maintain in force measures reasonably available within the information technology industry to prevent any unauthorized person from gaining access to or altering, viewing, manipulating or affecting the Student Data in any way. BW shall maintain, encrypt, and secure the Student Data in accordance with industry standards. BW agrees to maintain the confidentiality of the Student Data using at least the degree of care and security as BW uses to maintain the confidentiality of its own confidential information.
- f. BW agrees to direct its owners, directors, members, employees, and agents to adhere to the confidentiality requirements set forth herein.
- g. Upon termination, cancellation, expiration, or other conclusion of this Agreement, BW shall return all Student Data to the Client and shall delete all Student Data from its operational systems.

In addition, BW will contractually require all SSPs and SSP Consultants to agree to items a-g, above.

7. OTHER PROVISIONS

- 7.1 Cooperative Purchasing: The Parties agree that the terms and conditions may be extended to any other agency or body that participates in or is represented by a cooperative purchase program with Client. Services will be made in accordance with the prices, terms, and conditions of the Agreement. There shall, however, be no obligation under the Agreement for any organization represented by the cooperative purchase program to utilize the Agreement. All services provided to other members of the cooperative purchase program will be made pursuant to Assignment Confirmation Agreements executed by the individual members. Client shall not be held liable for any costs or damage incurred by other members as a result of any services provided by BW to another member. This clause shall only be applicable in jurisdictions which have passed appropriate legislation or where there is an applicable cooperative purchase program in existence at the time of execution of the Agreement. Additionally, BW shall confirm the status of any SSPs utilized under this Agreement with regard to membership to applicable cooperative purchasing program.
- 7.2 Representations and Warranties: Each party represents and warrants to the other party that (i) it has the full right, power and authority to enter into and to perform this Agreement; (ii) the execution, delivery and performance of this Agreement has been duly authorized by all necessary government and corporate action; and (iii) the execution, delivery and performance of this Agreement does not or will not violate or cause a breach or default under (a) the governing corporate or company documents of such party; (b) any agreement, lease, mortgage, license or other contract to which such party is a party; or (c) any law, rule, regulation, order, decree or consent action by which such party is bound or to which it is subject.
- 7.3 Survival: The parties' obligations under this Agreement which by their nature continue beyond termination, cancellation or expiration of this Agreement, shall survive termination, cancellation or expiration of this Agreement.
- 7.4 Governing Law: This Agreement shall be governed by the laws of the State of Georgia.
- 7.5 Modification of Agreement: This Agreement may not be modified, amended, suspended, or waived, except by the mutual written agreement of the Parties who are authorized to execute the agreement
- 7.6 Entire Agreement: This Agreement represents the entire agreement between the parties and supersedes any prior understandings or agreements whether written or oral between the parties respecting the subject matter herein. This Agreement may only be amended and/or assigned in a writing specifically referencing this Agreement and executed by both parties. This Agreement shall inure to the benefit of and shall be binding

**WORKFORCE SOLUTIONS
AGREEMENT**

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upon the parties hereto and their respective heirs, personal representatives, successors and assigns, subject to the limitations contained herein. The unenforceability, invalidity or illegality of any provision of this Agreement shall not render any other provision unenforceable, invalid or illegal and shall be subject to reformation to the extent possible to best express the original intent of the parties.

This Agreement contains terms that may only be altered when agreed upon in writing by both parties. *(Please return all pages of this Client Agreement).*

CLIENT ID – CLIENT NAME

495664 - Nashua School District

BlazerWorks LLC

Signature Date

Signature Date

Print Name

Print Name

Title

Title

PROPOSED VIRTUAL SPECIAL EDUCATION SERVICES AGREEMENT

Nashua School District and Daniel Chick, M.Ed.

This proposed Services Agreement (the “Agreement”) is between the **Nashua School District (“District”)** and **Daniel Chick, M.Ed. (“Contractor”)**, for the provision of part-time virtual special education instructional and related services. The parties may revise these terms by mutual written agreement before execution.

1. Scope of Services

- **Direct Virtual Instruction:** Up to 15 hours per week of virtual specialized instruction and student support, based on District needs and mutually agreed student schedules.
- **Indirect Special Education Services:** Up to 5 hours per week, as needed, for lesson planning and preparation, documentation and progress monitoring, case management, IEP-related responsibilities, consultation with District staff and/or families, and required meetings.
- **Weekly Maximum:** Total services will not exceed 20 hours in a week without prior District approval.
- **Service Delivery:** Services will be provided remotely using a District-approved virtual platform and in coordination with appropriate District staff.

2. Compensation and Invoicing

Rate: \$90.00 per hour for both direct and indirect services.

Invoicing: Contractor will submit invoices documenting dates, hours, and the general category of services provided. Payment will be made according to the District’s standard accounts-payable procedures and any mutually agreed invoicing requirements.

Maximum Weekly Amount: At the 20-hour weekly maximum, fees would not exceed \$1,800 per week unless additional hours are approved in advance by the District.

3. Scheduling and Availability

The specific schedule will be established collaboratively based on student needs, District scheduling requirements, and Contractor availability (Monday-Thursday between 8-2). The anticipated allocation is approximately 15 hours of direct services and up to 5 hours of indirect services per week. Actual billable hours may vary based on services performed.

4. Professional Responsibilities

Contractor will provide services in a professional manner consistent with applicable special education requirements, student IEPs, District procedures communicated to Contractor, and the scope of this Agreement. Contractor will maintain appropriate confidentiality of student information and will use student records only as necessary to provide contracted services.

5. Independent Contractor Relationship

Contractor will perform services as an independent contractor and not as an employee of the District. Contractor is responsible for applicable federal, state, and local taxes and for maintaining any insurance, equipment, or other business requirements applicable to Contractor’s independent work, except as otherwise agreed in writing.

6. Term and Termination

The anticipated term of this Agreement is the 2026–2027 school year, beginning on a mutually agreed start date. Either party may terminate the Agreement upon 30 days' written notice. The District will compensate Contractor for all authorized services performed through the effective termination date.

7. Changes to Services

Changes to the weekly hour limit, scope of services, rate, or other material terms will be made only by mutual written agreement.

8. District Requirements
If the District's standard contract contains additional required terms, the parties may incorporate or reconcile those terms before final execution.

8. This contract is limited solely to the services expressly identified herein and shall not exceed a total amount of (Contract Total) \$57,000. All invoicing and payments shall be for services rendered.

Any increase to the contract amount requires the School District's prior written approval. If additional staffing services are needed, the service provider must notify the School District in writing. No amendment to, or increase in, the contract amount shall be valid or enforceable unless it has received the School District's prior written approval.

At the end of the school year, all outstanding invoices must be submitted within fifteen (15) days of the last date of service to ensure payment is processed within the applicable contract fiscal year. The final invoice for the school year must be clearly marked "FINAL INVOICE."

9. Acceptance

The signatures below indicate acceptance of the final agreed terms. This document is intended as a proposed services agreement and may be revised by mutual agreement before signature.

Daniel Chick, M.Ed.

Signature:

Date: 09/23/2026

Nashua School District

Authorized Signature:

Name/Title:

Date:

Credit Card Report

2026	Account Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
52809	CITY FUNDING													\$ -
53607	Program Improvement Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53628	Contracted Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54243	HVAC Maintenance						\$ 4,899.92	\$ 59.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,958.92
54280	Building & Grounds Maint.			\$ -	\$ -	\$ 1,600.30	\$ -	\$ -	\$ -	\$ 3,561.30	\$ -	\$ -	\$ -	\$ 5,161.60
54487	Repairs, Misc. Equipment	\$ 142.10	\$ 122.92	\$ -	\$ -	\$ 400.00	\$ 402.51	\$ -	\$ 409.77	\$ 424.00	\$ -	\$ -	\$ -	\$ 1,901.30
54600	Vehicle Repairs and Maint.	\$ 4,996.10		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,996.10
54821	Equipment Rental			\$ -	\$ -	\$ -	\$ 275.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275.80
55200	Dues & Memberships		\$ 299.00	\$ 685.00	\$ 115.00	\$ 478.00	\$ 100.00	\$ -	\$ 75.00	\$ 50.00	\$ -	\$ -	\$ -	\$ 1,802.00
55300	Travel		\$ 5,689.86	\$ 22,187.85	\$ 1,660.72	\$ -	\$ 7,137.10	\$ 1,653.07	\$ -	\$ 448.77	\$ -	\$ -	\$ -	\$ 38,777.37
55400	Conferences and Seminars	\$ 12,068.43	\$ 4,670.54	\$ 1,390.50	\$ 2,305.97	\$ 1,292.75	\$ 2,794.99	\$ -	\$ -	\$ 1,885.32	\$ -	\$ -	\$ -	\$ 26,408.50
55500	Advertising	\$ 132.00	\$ 4,123.26	\$ 207.00	\$ 148.00	\$ 148.00	\$ 148.00	\$ 148.00	\$ 148.00	\$ 148.00	\$ -	\$ -	\$ -	\$ 5,350.26
55600	Printing			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55607	Postage & Delivery			\$ -	\$ 18.13	\$ -	\$ -	\$ -	\$ 72.33	\$ 287.29	\$ -	\$ -	\$ -	\$ 377.75
55650	Enrichment Programs						\$ 305.95	\$ -	\$ -	\$ 289.52	\$ -	\$ -	\$ -	\$ 595.47
55690	Regular Transportation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55699	Other Misc. Services			\$ -	\$ 58.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58.85
61100	Office Supplies			\$ 246.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47.98	\$ -	\$ -	\$ -	\$ 293.98
61107	Clothing & Uniforms			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61135	Educational Supplies			\$ 3,946.87	\$ 30.00	\$ 602.23	\$ -	\$ -	\$ -	\$ 346.05	\$ -	\$ -	\$ -	\$ 4,925.15
61142	Medical Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.92	\$ -	\$ -	\$ -	\$ -	\$ 55.92
61249	Testing Materials			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61299	Misc. Supplies			\$ 276.52	\$ 332.13	\$ 85.81	\$ -	\$ -	\$ 363.46	\$ 575.02	\$ -	\$ -	\$ -	\$ 1,632.94
61407	Electrical Supplies	\$ 810.16		\$ 121.84	\$ 32.29	\$ 1,593.09	\$ 330.67	\$ 168.04	\$ 204.40	\$ 414.07	\$ -	\$ -	\$ -	\$ 3,674.56
61414	Plumbing Supplies	\$ 1,799.77	\$ 497.58	\$ 3,647.83	\$ 1,831.31	\$ 140.52	\$ -	\$ 260.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,177.13
61421	Supplies, HVAC	\$ 3,292.80	\$ 840.34	\$ 420.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615.12	\$ -	\$ -	\$ -	\$ 5,168.83
61428	Cleaning & Janitorial Supplies		\$ 257.52	\$ -	\$ -	\$ 105.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363.51
61599	Grounds Maint. Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61814	Media			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61830	Subscriptions			\$ -	\$ -	\$ -	\$ 240.00	\$ -	\$ 185.11	\$ 179.00	\$ -	\$ -	\$ -	\$ 604.11
61875	Books			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68345	Relocation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71000	Equipment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71221	Computer Equipment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71602	Security Equipment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71228	Technology Software			\$ 103.74	\$ -	\$ 6,340.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,444.67
71800	Furniture			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71999	Misc. Equipment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81200	Building and Improvements			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Monthly Totals	\$ 23,241.36	\$ 16,501.02	\$ 33,233.72	\$ 6,532.40	\$ 12,787.62	\$ 16,634.94	\$ 2,288.23	\$ 1,513.99	\$ 9,271.44	\$ -	\$ -	\$ -	\$ 122,004.72
	Quarterly Totals			\$ 72,976.10			\$ 35,954.96			\$ 13,073.66			\$ -	\$ 122,004.72

TRANSFER REPORT

NASHUA SCHOOL DISTRICT

September 2026



NASHUA
SCHOOL DISTRICT
Gateway to Opportunity

City of Nashua, New Hampshire
NON-PAYROLL BUDGET TRANSFER
(WITHIN THE DEPARTMENT)

Department: District Office

Date of Request: 9/10/2026

To: **FINANCIAL REPORTING**

Entry # 31

Per the explanation below, please process a budgetary transfer as follows:

FROM:	Accounting Unit	Account	Activity	Account Category	Amount
	91.1.022150	51100			\$ 224,193.00
	91.1.021210	51100			\$ 80,214.00

TO:	Accounting Unit	Account	Activity	Account Category	Amount
	91.1.021210	53628			\$ 304,407.00

REASONS: Budget Transfer to move wages to Contract Services for contracted positions.

 9-10-26
Department Signature Date

Mario Andrade, Ed. D.
Superintendent



James O'Rourke, M. Ed., CAGS
Assistant Superintendent

Krystal De Gray, MBA
Chief Operating Officer

141 Ledge Street, Nashua, New Hampshire 03060
T: (603) 966-1000 www.nashua.edu

Jennifer Scarpati, Ph. D.
Assistant Superintendent

MEMORANDUM

TO: Board of Education, Policy Committee

FROM: Jim O'Rourke, Assistant Superintendent

DATE: October 20, 2026

SUBJ: Policy Recommendations

Attached please find the following policies requiring review and approval/rescission:

	POLICY	POLICY NAME	STATUS	DISPOSITION REQUESTED
1	ACE	Procedural Safeguards: Non-Discrimination on the Basis of Handicap/Disability	Update	Approval
2	IHBA	Programs for Pupils with Disabilities	Proposed	Approval
3	IHBA-R1	Programs for Pupils with Disabilities Section 504 – Notice of Parent & Student Rights	Proposed	Approval
4	IHBAA	Criteria for Special Education Evaluations	Update	Approval
5	IHBAB	Special Education Evaluations	Proposed	Approval

**PROCEDURAL SAFEGUARDS: NON-DISCRIMINATION ON THE BASIS OF
HANDICAP/DISABILITY**

The school district will ensure that all students with a handicap or disability are provided all necessary procedural safeguards as are required by law. Such procedural safeguards are found in pertinent federal and state laws and regulations. In addition, all staff, students, parents and other interested persons are directed to the New Hampshire Department of Education Procedural Safeguards Handbook.

Free or Low-Cost Assistance / Resources

There are free and low-cost services available to help you understand and access their rights under special education and the special education process. Listed below are some agencies that can provide this assistance.

Director of Special Education for the School District
(School districts must maintain a listing of free or low-cost legal resources, which may include local resources)

Bureau of Special Education
New Hampshire Department of Education
101 Pleasant Street
Concord, New Hampshire 03301-3860
Telephone: (603) 271-3741
Fax: (603) 271-1099

Disabilities Right Center, Inc.
P.O. Box 3660
Concord, New Hampshire 03301
Telephone: (603) 228-0432 or 1-800-834-1721
Fax: (603) 225-2077
E-mail: advocacy@drcnh.org

New Hampshire Bar Association/Pro Bono
112 Pleasant Street
Concord, New Hampshire 03301
Telephone: (603) 224-6942 or 1-800-852-3799
(Intake is through the Disabilities Rights Center)

Parent Information Center (PIC)
54 Old Suncook Road
Concord, New Hampshire 03301
(603) 224-7005 or 1-800-947-7005
Fax: (603) 224-4365
Web Site (connects to staff e-mail): www.parentinformationcenter.org

Parent Information Center offers a free booklet called “Steps in the Special Education Process” which provides details about the special education process and the laws.

Note: Additional information may be obtained by contacting your local school district, the NH Department of Education at (603) 271-3741 or on the NH Department of Education’s website:
http://www.education.nh.gov/instruction/special_ed/index.htm

Legal References:

RSA 354-A:27 Opportunity for Public Education without Discrimination a Civil Right

NH Department of Education Administrative Rules, Ed 1120, Procedural Safeguards

34 C.F.R. Part 104, Nondiscrimination on the Basis of Handicap

29 U.S.C. 794~~*Section 504 of The*~~ *Rehabilitation Act of 1973 - Section 504*

Legal References Disclaimer: *These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.*

Board Approved: 12/22/2008 (Replaces POPPS 8410), 03/27/2023, 06/26/2023

PROGRAMS FOR PUPLS WITH DISABILITIES**A. PROGRAMS AND SERVICES**

The District shall provide a free appropriate public education and necessary related services to all children with disabilities residing within the district, required under the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973 (Section 504), Title II of the Americans With Disabilities Act (Title II), and New Hampshire Law. These laws include procedures for identification, evaluation, placement, and delivery of services to children with disabilities.

Disabilities are defined differently under the IDEA than under Section 504 and Title II. While the IDEA focuses on special educational services for children with disabilities and the related rights afforded to eligible students and their parents, Section 504 and Title II focus on the nondiscrimination rights of students as well as other individuals with disabilities who are not students, such as family members with disabilities and members of the public with disabilities seeking information from, or access to, the services, programs, and activities of the public school. Such rights can include the provision of regular or special education and related aids and services that are designed to meet the individual educational needs of students with disabilities as adequately as the needs of non-disabled students are met.

While all students who are eligible for special education and related services under the IDEA are protected by Section 504 and Title II, not all students protected by Section 504 and Title II are eligible for services under the IDEA. In other words, students may be disabled within the meaning of Section 504 and Title II even though they do not require services and specially designed instruction pursuant to the IDEA.

An IDEA-eligible student is entitled to receive special education and related services when the student reaches three years of age and continues until the student's 22nd birthday or until such time as he/she receives a regular high school diploma, whichever occurs first, or until the student's Individualized Education Program (IEP) Team determines that the student no longer requires special education in accordance with federal and state law. At the discretion of the Superintendent and/or his/her designee, students who reach the age of 22 during the academic year may be allowed to complete the remainder of the school year.

B. NOTICE OF PROCEDURAL SAFEGUARDS

1. **IDEA SAFEGUARDS.** For IDEA-eligible students, the District utilizes the New Hampshire Special Education Procedural Safeguards, which can be accessed through the New Hampshire Department of Education website or obtained from the District's Special Education Office.

The District will provide a copy of New Hampshire Procedural Safeguards in Special Education to the parents/guardians of a child with a disability one time per year. This is typically done at each annual IEP team meeting. A copy shall also be given to the parents:

- a. Upon initial referral or parent request for evaluation;
- b. Upon receipt of the first request for a due process hearing filed in a school year;
- c. Upon receipt of the first State complaint in a school year;
- d. Upon request by a parent; and
- e. In accordance with the discipline procedures in §300.530(h).

Further information regarding special education procedures and services is available through the District Special Education Office, and in the District's Special Education Policy and Procedures Manual, a copy of which is available through that office.

2. **SECTION 504 SAFEGUARDS.** For procedural safeguards relative to Section 504, the District utilizes the "Notice of Parent and Student Rights Under Section 504", an administrative document coded as IHBA-R.

The Superintendent or Superintendent's designee shall assure that the Notice of Parent and Student Rights Under Section 504 is updated annually to reflect current contact information consistent with the annual update of policy AC-E. The District shall provide a copy of the Notice of Parent and Student Rights Under Section 504 to the parents/guardians of a child with a disability one time per year. This is typically done at each Section 504 team meeting.

Legal References:

RSA 186-C, Special Education

RSA 186-C:10-a, Retention of Individualized Education Programs

N.H. Code Admin. Rules Ed 1100, Standards for the Education of Students with Disabilities

34 CFR 104, Nondiscrimination on the Basis of Handicap

34 CFR 300 et seq., Assistance to the States for the Education of Children with Disabilities

20 U.S.C. §§1400 et seq., Individuals with Disabilities Education Law

20 U.S.C. §1400-1417, Individuals with Disabilities Education Act (IDEA)

29 U.S.C. 794, Rehabilitation Act of 1973 (Section 504)

42 U.S.C. 12101, et seq., Title II of The Americans with Disabilities Act of 1990

Legal References Disclaimer: *These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.*

Board Approved:

**PROGRAMS FOR PUPILS WITH DISABILITIES - SECTION 504
NOTICE OF PARENT & STUDENT RIGHTS****Notice of Parent and Student Rights under Section 504 Rehabilitation Act of 1973**

The Rehabilitation Act of 1973, commonly referred to as “Section 504,” is a nondiscrimination statute enacted by the United States Congress. The purpose of the act is to prohibit discrimination and to ensure that disabled students have educational opportunities and benefits comparable to those provided to non-disabled students.

An eligible student under Section 504 is a student who (a) has, (b) has a record of having, or (c) is regarded as having a physical or mental impairment that substantially limits a major life activity such as, but not limited to learning, self-care, walking, seeing, hearing, speaking, breathing, working, and performing manual tasks.

Dual Eligibility: Many students will be eligible for education services under both Section 504 and the Individuals With Disabilities Education Act (IDEA). Students who are eligible under IDEA have many specific rights that are not available to students who are eligible solely under Section 504. An explanation of procedural safeguards for New Hampshire students eligible for services under the IDEA may be found in the "New Hampshire Special Education Procedural Safeguards Handbook available through the school district's Special Education Department and sets out the rights assured by IDEA.

It is the purpose of this notice to set out the rights assured by Section 504 to those disabled students who do not qualify under IDEA. The enabling regulations for Section 504 as set out in 34 CFR Part 104 provides parents and/or students with the following rights:

1. You have a right to be informed by the school district of your rights under Section 504. (34 CFR §104.32)
2. Your child has the right to an appropriate education designed to meet his/her individual educational needs as adequately as the needs of non-disabled students are met. (34 CFR §104.33)
3. Your child has the right to free educational services except for those fees that are also imposed on non-disabled students or their parents. Insurers and similar third parties are not relieved from an otherwise valid obligation to provide or to pay for services provided to a disabled student. (34 CFR §104.34)
4. Your child has a right to placement in the least-restrictive environment. (34 CFR §104.34)
5. Your child has a right to facilities, services, and activities that are comparable to those provided for non-disabled students. (34 CFR §104.34)
6. Your child has a right to an evaluation prior to an initial Section 504 placement and prior to any subsequent significant change in placement. (34 CFR §104.34)
7. Testing and other evaluation procedures must conform to the requirements of 34 CFR §104.35 as to validation, administration, areas of evaluation, etc. The district shall consider information from a variety of sources, such as assessment, aptitude and achievement tests, teacher recommendations, physical condition or medical reports, student grades, progress reports, parent observations, and anecdotal reports. (34 CFR §104.35)

8. Placement decisions must be made by a group of persons (i.e., the Section 504 Committee) including persons knowledgeable about your child, the meaning of the least-restrictive environment, and comparable facilities. (34 CFR §104.36)
9. If eligible under Section 504, your child has a right to periodic reevaluations, generally every three years. (34 CFR §104.35). You have the right to notice prior to any action by the district in regard to the identification, evaluation, or placement of your child. (34 CFR §104.36)
10. You have the right to examine relevant records. (34 CFR §104.36)
11. You have the right to an impartial hearing with respect to the district's actions regarding your child's identification, evaluation, or educational placement, with the opportunity for parental participation in the hearing and representation by an attorney. (34 CFR §104.36)
12. If you wish to challenge the actions of the district's Section 504 Committee in regard to your child's identification, evaluation, or educational placement, you should file a written Notice of Appeal with the district's Section 504 Coordinator within 30 calendar days from the time you receive written notice of the Section 504 Committee's action(s).

Director of Special Education
603-966-1000

A hearing will be scheduled before an impartial hearing officer, and you will be notified in writing of the date, time, and place for the hearing.

13. If you disagree with the decision of the impartial hearing officer, you have a right to a review of that decision by a court of competent jurisdiction. (34 CFR §104.36)
14. On Section 504 matters other than your child's identification, evaluation, and placement, you have a right to file a complaint with the district's Section 504 Coordinator (or designee), who will investigate the allegations to the extent warranted by the nature of the complaint in an effort to reach a prompt and equitable resolution.
15. You also have the right to file a complaint with the Office of Civil Rights. The address of the Regional Office with jurisdiction in New Hampshire is:

Office for Civil Rights
U.S. Department of Education,
5 Post Office Square
Boston, Massachusetts 02109-3921
Tel: (617) 289-0111
TTY: (877) 521-2172
FAX: (617) 289-0150
OCR.Boston@ed.gov
Web Contact: www.ed.gov

Legal References:

RSA 186-C Special Education
RSA 186-C:10-a, Retention of Individualized Education Programs
N.H. Code Admin. Rules Ed 1100, Standards for the Education of Students with Disabilities
34 CFR 104, Nondiscrimination on the Basis of Handicap

34 CFR 300 et seq., Assistance to the States for the Education of Children with Disabilities

20 U.S.C. §§1400 et seq., Individuals with Disabilities Education Law

20 U.S.C. §1400-1417, Individuals with Disabilities Education Act (IDEA)

29 U.S.C. 794, Rehabilitation Act of 1973 (Section 504)

42 U.S.C. 12101, et seq., Title II of The Americans with Disabilities Act of 1990

Legal References Disclaimer: *These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.*

Board Approved:

CRITERIA FOR SPECIAL EDUCATION EVALUATIONS

State and Federal special education laws require the Nashua School District to evaluate students who are suspected of having an educational disability or have an established educational disability to determine whether they may be or continue to be eligible to receive special education and related services. In order for a student to be eligible for special education and/or related services, the evaluations must demonstrate that the student (1) has a disability, and (2) the disability negatively impacts the student's education. The district evaluates students upon referral for special education and re-evaluates educationally disabled students at least once every three years or when conditions warrant a re-evaluation.

The district is committed to ensuring that each student's special education or multi-disciplinary team bases its decision on high quality, reliable and educationally sound special education evaluations.

As a result, the district has established the following list of criteria for all special education evaluations conducted, obtained, or funded by the district. Unique circumstances may justify deviation from these criteria. If a parent/guardian or district staff member is aware of any extenuating circumstances, they should inform the student's case manager or the district's special education director immediately.

All evaluations conducted or funded by the Nashua School District must meet the following criteria:

1. The evaluation must comply with the relevant provisions of the State and Federal special education laws, including 34 C.F.R. §300.530-300.536 and NH Special Education Standards for the Education of Children with Disabilities (2017).
2. The evaluation must be conducted within 75 miles of the Nashua School District, by an evaluator whose principal office is located in New Hampshire, unless there is no qualified examiner in New Hampshire.
3. The evaluator must hold a valid license from the State of New Hampshire in the field related to the known or suspected disability. The evaluator must have extensive training and experience in evaluation in the area(s) of concern and be able to interpret the instructional implications of the evaluation results in accordance with NH Special Education Standards Ed 1107.04 and Table 1100.1. In instances where no "applicable license" exists, the district must be satisfied that the evaluator has extensive training and experience related to the known or suspected disability.
4. All tests administered will be the current version of the test. The test must be norm referenced for the individual evaluation appropriate for the age and education level of the student and measure the same cognitive, motoric, and achievement skills as the district tests, and meet the same standard of the technical adequacy for reliability and validity.
5. All evaluation reports will include the appropriate standardization and reporting methods as designed by the test publishers.
6. For evaluations funded by the district, the cost of the evaluation shall not exceed the usual and customary rate for such evaluations. The evaluator will provide an itemized estimate of cost of the proposed evaluation prior to the start of the evaluation. The school district will not pay for an evaluation until it receives the evaluator's report.
7. The evaluator must review the student's relevant educational records.
8. Unless otherwise determined by the IEP team, the evaluator must either:
 - a. Observe the student in one or more educational settings; or
 - b. Make at least one contact with the student's general education teachers for the purpose of determining how the student is progressing in the general curriculum. Additionally, evaluators are encouraged to make additional contacts with other involved general and special education teachers and related service providers.
9. The evaluator must be permitted to directly communicate and share information with members of the IEP team, the district's special education director, and the director's designees. The evaluator must also release the assessments and results, including any parent/guardian and teacher

questionnaires, to members of the IEP team, the district's special education director, and the director's designees.

10. The evaluator will participate in the evaluation review meeting, in person or virtually. When the evaluator is unable to participate, an individual who can interpret the instructional implications of the evaluation results may attend.
11. The district shall be entitled to inspect and obtain copies of the evaluator's records, including any records created by third parties. However, those records will not be deemed accessible to any school district personnel other than the evaluator, unless and until the district exercises its right to inspect or obtain copies of those records from the evaluator.

Parents/guardians have a right to request an Independent Educational Evaluation (IEE) at public expense when the parent/guardian disagrees with the school district's evaluation. The provision for independent evaluation cannot be invoked by a parent/guardian who has previously refused to provide consent to a district evaluation.

The Nashua School District may deny a request for an IEE at public expense and initiate a due process hearing to show that the district's evaluation is appropriate. If the parent/guardian requests an IEE, the district may ask for the parent's/guardian's reason for objection to the district's evaluation. However, the parent/guardian is not required to provide an explanation and the district may not unreasonably delay the process of obtaining an IEE or filing a due process complaint. The district is unable to impose timelines related to obtaining an IEE at public expense.

Parents/Guardians have the right to obtain an IEE at his/her own expense. The team must consider the results of any IEE, regardless of who funds it, if the evaluation meets the district's criteria in decisions about the provision of a Free Appropriate Public Education (FAPE) for the student.

All staff, students, parents/guardians and other interested persons are directed to the New Hampshire Department of Education Special Education Standards for the Education of Children with Disabilities (3/24/2017) for further details regarding special education evaluations. The Nashua School District is committed to ensuring the rights of students and parents/guardians to receive appropriate Special Education evaluations.

Legal References:

[*RSA 186-C:10-a, Retention of Individualized Education Programs*](#)

[*RSA 200:59, Screening and Intervention for Dyslexia and Related Disorders*](#)

NH Code of Administrative Rules, Section Ed 1107.02(b), Evaluation Requirements for Children with Specific Learning Disabilities

[*34 CFR 300.307-.309, Additional Procedures for Identifying Children with Specific Learning Disabilities*](#)

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Board Approved: 01/25/2021

SPECIAL EDUCATION EVALUATIONS**A. Statement of Policy**

State and Federal special education laws require that the District, as the local educational agency (“LEA”), shall find, identify, and evaluate all children suspected to be children with disabilities. The District is committed to ensuring that each child’s IEP team bases its decisions on high quality, reliable, and educationally sound special education evaluations.

The availability, steps, timelines, and other procedures for requesting, initiating a referral, or conducting an educational evaluation relative to a determination of whether a child is a child with a disability, are as set forth in the *New Hampshire Department of Education Special Education Procedural Safeguards Handbook*, a current copy of which may be obtained from the child’s building Special Education Coordinator, the District Special Education office, or from the New Hampshire Department of Education. This policy establishes the criteria for those evaluations.

B. Evaluation Criteria

To assure high quality, reliable, and educationally sound evaluations, and consistency among those evaluations, the District has established the following list of criteria for all special education evaluations the district conducts, all evaluations the District asks outside contractors to conduct, and all individual educational evaluations (“IEE”) parents expect the District to review, consider and/or fund.

1. Evaluation Criteria Waiver: Unique circumstances may justify deviation or waiver, in whole or in part, from these criteria. If a parent or district staff member is aware of such unique circumstances, they should inform the student’s special education teacher, building LEA or district special education administrator immediately. The District’s Director of Special Education is authorized to grant a waiver.
2. Evaluator Credentials:
 - a. The evaluation must be conducted in New Hampshire, by an evaluator whose principle office is located in New Hampshire, or in a state that is contiguous to New Hampshire, unless there is no qualified evaluator in New Hampshire or its contiguous states.
 - b. The evaluator must hold a valid license or certification from the State of New Hampshire in the field related to the known or suspected disability. The evaluator must have extensive training and experience in evaluation in the area(s) of concern and be able to interpret the instructional implications of evaluation results. In instances where no “applicable license or certification” exists, the District must be satisfied that the evaluator has extensive training and experience related to the known or suspected disability.
3. Test Protocol Requirement: All tests administered shall be the current version of the test. The test must be norm-referenced for the individual evaluation appropriate for the age and educational level of the child and measure the same skills, and meet the same standards of technical adequacy for reliability and validity.
4. Student Educational Record Review: The evaluator must review educational records located in the student’s local public school and other relevant educational records.
5. Communications and Shared Information Between Evaluator and District: The evaluator must be permitted to directly communicate with and is required to provide information to members of the IEP team, and to the Director of Special Education or designees. The evaluator should have access to current evaluation and current IEP if applicable.

The evaluator is required to release the assessments and results, including any parent and teacher questionnaires, to members of the IEP team, and to the Director of Special Education/Building Special Education Coordinator or their designees.

Additionally, the District shall be entitled to inspect and obtain copies of the evaluator's records, including any records created by third parties. However, for purposes of the federal Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 1232g(a)(4)(B)(i), records will not be deemed accessible to any school district personnel other than the evaluator, unless and until the district exercises its right to inspect or obtain copies of those records from the evaluator.

Accordingly, parents/guardians must authorize a release of information to allow for the sharing of such information as well as the records indicated in paragraph B.4.

6. Student Observation: In the absence of a contrary determination by the child's IEP team, the evaluator must either: a) observe the child in one or more educational settings; or b) make at least one contact with the child's general education teacher for the purpose of determining how the student is progressing in the general curriculum. In addition, evaluators are encouraged to make additional contacts with other involved general and special education teachers and related service providers.
7. Evaluation Compliance: The evaluation must comply with the relevant provisions of the State and Federal Special Education Laws, including, without limitation, 34 C.F.R. 300.530-300.536 and New Hampshire Dept. of Education Rules Ed 110
8. Evaluation Reports: All evaluation reports will include the appropriate standardization and reporting methods as designed by the test publishers.
9. Cost & Payment: The cost of the evaluation shall not exceed the usual and customary rate for such evaluations. The school District will not pay for the evaluation until it receives the evaluator's report.

C. Information to Provide to Parents

The Director of Special Education or designee shall provide a copy of this policy to parents who indicate they are considering obtaining an IEE, and shall make available upon parent/guardian request information about where an IEE may be obtained.

Legal References:

RSA 186-C Special Education

N.H. Code Admin. Rules Ed 1107.03 Independent Educational Evaluations

N.H. Code Admin. Rules Ed 1120.07 Independent Educational Evaluations

N.H. Dept of Ed.'s Procedural Safeguards Handbook - <https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/procedural-safeguards> (As of August, 2022)

34 CFR 300.300 - 300.502

20 U.S.C. §1232g(a)(4)(B)(i), Family Educational Rights and Privacy Act

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Board Approved:

For Office Use Only

Dist.	Loc.
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Form DOE-25

School Administrative Unit # _____

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION

Annual Financial Report

for the Year Ending June 30, 2026

for the _____ School District

Due to the State Department of Education not later than September 1, 2026

This document has been prepared in accordance with the
New Hampshire Financial Accounting Handbook For Local Education Agencies

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete." Per RSA 198:4-d

School Board Chairperson

Date

Senior Education Official

Date

School Board

School Board

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2026

For School District of _____, NH

SAU # _____

DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2026

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."
Per RSA 198:4-d

School Board Chairperson

Date

Superintendent of Schools

Date

School Board Members
Please sign in ink.

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							

BALANCE SHEET				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
				GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY		
ASSETS						SPECIAL REVENUE				
Current Assets										
CASH	1	1	100					5,730,780.50		
INVESTMENTS	1	2	110					9,807,201.50		
ASSESSMENTS RECEIVABLE	1	3	120							
INTERFUND RECEIVABLE	1	4	130		(112,218.51)	2,471,529.60		0.00		
INTERGOVERNMENTAL RECEIVABLES	1	5	140		27,465.36	4,027,738.57		0.00		
OTHER RECEIVABLES	1	6	150			107,997.03		0.00		
BOND PROCEEDS RECEIVABLE	1	7	160							
INVENTORIES	1	8	170							
PREPAID EXPENSES	1	9	180					0.00		
OTHER CURRENT ASSETS	1	10	190					0.00		
Total Current Assets	1	11		0.00	(84,753.15)	6,607,265.20	0.00	15,537,982.00		
LIABILITY & FUND EQUITY										
Current Liabilities										
INTERFUND PAYABLES	1	12	400				(2,681,522.62)	2,783,069.58		
INTERGOVERNMENTAL PAYABLES	1	13	410		17,110.56			0.00		
OTHER PAYABLES	1	14	420		9,432.39	5,547.50		0.00		
CONTRACTS PAYABLE	1	15	430							
BOND AND INTEREST PAYABLE	1	16	440							
LOANS AND INTEREST PAYABLE	1	17	450							
ACCRUED EXPENSES	1	18	460			5,473.25				
PAYROLL DEDUCTIONS	1	19	470							
DEFERRED REVENUES	1	20	480			10,525.00				
OTHER CURRENT LIABILITIES	1	21	490					0.00		
Total Current Liabilities	1	22		0.00	26,542.95	21,545.75	(2,681,522.62)	2,783,069.58		
Fund Equity										
Nonspendable:										
RESERVE FOR INVENTORIES	1	23	751							
RESERVE FOR PREPAID EXPENSES	1	24	752							
RESERVE FOR ENDOWMENTS (principal only)	1	25	756					8,375,187.14		
Restricted:										
RESERVE FOR ENDOWMENTS (interest)	1	26	756					1,549,785.73		
RESTRICTED FOR FOOD SERVICE	1	27								
UNSPENT BOND PROCEEDS	1	28								
Committed:										
RESERVE FOR CONTINUING APPROPRIATIONS	1	29	754					0.00		
RESERVE FOR AMTS VOTED	1	30	755							
RESERVE FOR ENCUMBRANCES (non-lapsing)	1	31	753					0.00		
UNASSIGNED FUND BALANCE RETAINED	1	32								
Assigned:										
RESERVED FOR SPECIAL PURPOSES	1	33	760		(111,296.10)	6,078,730.85	2,662,978.51	2,825,531.40		
RESERVED FOR ENCUMBRANCES	1	34	753			506,988.60	18,544.11	4,408.15		
UNASSIGNED FUND BALANCE	1	35	770							
Total Fund Equity	1	36		0.00	(111,296.10)	6,585,719.45	2,681,522.62	12,754,912.42		
Total Liabilities and Fund Equity	1	37		0.00	(84,753.15)	6,607,265.20	0.00	15,537,982.00		

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
STATEMENT OF REVENUES						ALL OTHER				
Revenue from Local Sources				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
Assessments				.....	.....	.....	.....	.....	.....	.....
CURRENT APPROPRIATION	2	1	1111	122,336,426.29						
DEFICIT APPROPRIATION	2	2	1112							
OTHER	2	3	1119							
Total Assessments	2	4	1100	122,336,426.29	0.00	0.00	0.00	0.00		
TUITION				.....	.....	.....	.....	.....	.....	.....
Tuition from Individuals			1310	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	5	1311	41,862.20		130,256.00				
SUMMER SCHOOL	2	6	1314			7,803.00				
DRIVER EDUCATION	2	7	1315			144,340.00				
ADULT EDUCATION	2	8	1316			47,532.50				
Tuition from Other LEAs Within NH			1320	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	9	1321							
SPECIAL EDUCATION	2	10	1322			1,232,752.33				
VOCATIONAL	2	11	1323			222,913.73				
Tuition from Other LEAs outside NH			1330	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	12	1331							
SPECIAL EDUCATION	2	13	1332							
VOCATIONAL	2	14	1333							
Tuition from Other Sources			1340	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	15	1341							
SPECIAL EDUCATION	2	16	1342							
OTHER	2	17	1349							
Total Tuition	2	18	1300	41,862.20		1,785,597.56				

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
TRANSPORTATION FEES						ALL OTHER				
Transportation Fees from Individuals			1410	GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
REGULAR DAY SCHOOL	3	1	1411	45,394.50	.....		.....	.....	.....	.....
SUMMER SCHOOL	3	2	1414		.....		.....	.....	.....	.....
Other LEAs Within NH			1420	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	3	3	1421		.....		.....	.....	.....	.....
SPECIAL EDUCATION	3	4	1422		.....		.....	.....	.....	.....
VOCATIONAL	3	5	1423		.....		.....	.....	.....	.....
Other LEAs Outside NH			1430	.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	3	6	1431		.....		.....	.....	.....	.....
SPECIAL EDUCATION	3	7	1432		.....		.....	.....	.....	.....
VOCATIONAL	3	8	1433		.....		.....	.....	.....	.....
TRANSPORTATION FEES FOR NON-STUDENT	3	9	1440		.....		.....	.....	.....	.....
Total Transportation	3	10	1400	45,394.50	.....	0.00	.....	.....	.....	.....
Additional Revenues				.....	.....	.....	.....	.....	.....	.....
EARNINGS ON INVESTMENTS	3	11	1500					1,290,269.16		
FOOD SERVICE SALES	3	12	1600	.....	2,157,590.99	.....	.....	.....	.....	.....
STUDENT ACTIVITIES	3	13	1700		.....	306,463.02	.....	.....	.....	.....
COMMUNITY SERVICE ACTIVITIES	3	14	1800				.....	.....	.....	.....
Other Revenue from Local Sources				.....	.....	.....	.....	.....	.....	.....
RENTALS	3	15	1910			180,577.90		.....	.....	.....
CONTRIBUTION & DONATIONS	3	16	1920			90,000.00		478,259.46		
SALE OF FIXED ASSETS	3	17	1930				.....	.....	.....	.....
SALE OF TEXTBOOKS & MATERIALS	3	18	1940		.....		.....	.....	.....	.....
SERVICES PROVIDED OTHER LEAs WITHIN NH	3	19	1951				.....	.....	.....	.....
SERVICES PROVIDED OTHER LEAs OUTSIDE NH	3	20	1952				.....	.....	.....	.....
SERVICES PROVIDED SAUs	3	21	1953					.....	.....	.....
SERVICES PROVIDED TO LOCAL GOV UNITS	3	22	1960					.....	.....	.....
REFUND OF PRIOR YEAR EXPENDITURES	3	23	1980					.....	.....	.....
OTHER	3	24	1990	77,996.78				.....	.....	.....
Total Additional/Other Revenue	3	25		77,996.78	2,157,590.99	577,040.92	0.00	1,768,528.62	.....	.....
Total Local Revenue	3	26	1000	122,501,679.77	2,157,590.99	2,362,638.48	0.00	1,768,528.62	.....	.....

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
REVENUES						ALL OTHER				
<i>Revenue from State Sources</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
<i>Unrestricted Grants-In-Aid</i>				.....	.....	.....	.....	.....	.....	.....
ADEQUACY AID GRANT	4	1	3111	67,017,027.68	.....	.....	.....	.....	.....	.....
STATEWIDE ENHANCED EDUCATION TAX	4	2	3112	18,542,760.00	.....	.....	.....	.....	.....	.....
SHARED REVENUE	4	3	3119	.....	.....	.....	.....	.....	.....	.....
OTHER STATE AID	4	4	3190	216,294.50	.....	.....	.....	.....	.....	.....
Total Unrestricted Grants-In-Aid	4	5	3100	85,776,082.18	0.00	0.00	0.00	0.00	.....	.....
<i>Restricted Grants-In-Aid</i>				.....	.....	.....	.....	.....	.....	.....
SCHOOL BUILDING AID	4	6	3210	126,340.91	.....	.....	.....	.....	.....	.....
KINDERGARTEN BUILDING AID	4	7	3215	.....	.....	.....	.....	.....	.....	.....
KENO-KINDERGARTEN AID	4	8	3220	.....	.....	.....	.....	.....	.....	.....
SPECIAL EDUCATION AID	4	9	3230	1,303,842.72	.....	.....	.....	.....	.....	.....
VOCATIONAL EDUCATION (TUITION)	4	10	3241	329,258.61	.....	.....	.....	.....	.....	.....
VOCATIONAL EDUCATION (TRANSPORTATION)	4	11	3242	.....	.....	.....	.....	.....	.....	.....
VOCATIONAL EDUCATION (BUILDING)	4	12	3243	.....	.....	.....	.....	.....	.....	.....
VOCATIONAL EDUCATION (ROBOTICS)	4	13	3249	.....	.....	.....	.....	.....	.....	.....
ADULT EDUCATION	4	14	3250	.....	.....	.....	.....	.....	.....	.....
CHILD NUTRITION	4	15	3260	.....	81,403.34	.....	.....	.....	.....	.....
DRIVER EDUCATION	4	16	3270	.....	.....	.....	.....	.....	.....	.....
SCHOOL IMPROVEMENT AID	4	17	3280	.....	.....	.....	.....	.....	.....	.....
OTHER RESTRICTED STATE AID	4	18	3290	.....	.....	146,465.76	.....	.....	.....	.....
Total Restricted Grants-In-Aid	4	19	3200	1,759,442.24	81,403.34	146,465.76	0.00	0.00	.....	.....
PUBLIC INTER AGENCIES	4	20	3700	.....	.....	.....	.....	.....	.....	.....
REVENUE IN LIEU OF TAXES	4	21	3800	.....	.....	.....	.....	.....	.....	.....
REVENUE FOR/ON BEHALF OF LEA	4	22	3900	.....	.....	.....	.....	.....	.....	.....
Total State Revenue	4	23	3000	87,535,524.42	81,403.34	146,465.76	0.00	0.00	.....	.....

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
REVENUES						ALL OTHER				
Revenues from Federal sources				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
Unrestricted Grants-In-Aid				.....	.....	.....	.....	.....	.....	.....
FROM THE FEDERAL GOV'T DIRECT	5	1	4100							
FROM THE FEDERAL GOV'T THROUGH STATE	5	2	4200							
Total Unrestricted Grants-In-Aid	5	3		0.00	0.00	0.00	0.00			
Restricted Grants-In-Aid				.....	.....	.....	.....	.....	.....	.....
FROM THE FEDERAL GOV'T DIRECT			4300							
ELEMENTARY/SECONDARY PROGRAMS	5	4	4310							
VOCATIONAL PROGRAMS	5	5	4330							
DISABILITIES PROGRAMS	5	6	4350							
FROM THE FEDERAL GOV'T THROUGH STATE			4500							
ELEM/SEC(ESEA) - TITLE 1	5	7	4520			3,878,845.48				
ELEM/SEC(ESEA) - ALL OTHER PROGRAMS	5	8	4530			2,092,235.72				
VOCATION EDU (ALL PROGRAMS)	5	9	4540			314,537.29				
ADULT EDUCATION	5	10	4550							
CHILD NUTRITION	5	11	4560		3,391,081.00					
DISABILITIES PROGRAMS	5	12	4570			4,089,243.33				
MEDICAID DISTRIBUTIONS	5	13	4580	825,185.57						
OTHER RESTRICTED FED AID THROUGH STATE	5	14	4590			555,211.90				
EMERGENCY RELIEF (ESSER) GRANT	5	15	4595							
Total Restricted Grants-In-Aid	5	16		825,185.57	3,391,081.00	10,930,073.72	0.00			
OTHER PUBLIC INTERMEDIATE AGENCIES	5	17	4700							
Revenue in Lieu of Taxes				.....	.....	.....	.....	.....	.....	.....
FEDERAL FOREST RESERVE	5	18	4810							
OTHER REVENUE IN LIEU OF TAXES	5	19	4890							
Revenue For/On Behalf of LEA				.....	.....	.....	.....	.....	.....	.....
REVENUE FOR/ON BEHALF OF LEA	5	20	4900							
Total Revenue from Federal Sources	5	21	4000	825,185.57	3,391,081.00	10,930,073.72	0.00			

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
OTHER FINANCING SOURCES						ALL OTHER				
<i>Sales of Bonds & Notes Proceeds</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
PRINCIPAL	6	1	5110		.....	.....		.....	.....	.....
PREMIUM	6	2	5120		.....	.....		.....	.....	.....
ACCRUED INTEREST	6	3	5130		.....	.....		.....	.....	.....
REIMBURSEMENT ANTICIPATION NOTES	6	4	5140		.....	.....		.....	.....	.....
Total Sale of Bonds and Notes	6	5	5100	0.00	.....	.....	0.00	.....	.....	.....
<i>Interfund Transfers</i>				.....	.....	.....	.....	.....	.....	.....
TRANS FROM GENERAL FUND	6	6	5210	.....				3,000,000.00	.....	.....
TRANS FROM FOOD SERVICE SPECIAL REV FUND	6	7	5221		.....				.....	.....
TRANS FROM ALL OTHER SPEC REV FUNDS	6	8	5222			.....			.....	.....
TRANS FROM CAPITAL PROJECTS FUNDS	6	9	5230				.....		.....	.....
Total Interfund Transfers	6	10	5200	0.00	0.00	0.00	0.00	3,000,000.00	.....	.....
<i>Transfer from Trust Funds</i>				.....	.....	.....	.....	.....	.....	.....
FROM CAPITAL RESERVE FUND	6	11	5251					.....	.....	.....
FROM OTHER EXPENDABLE TRUST FUNDS	6	12	5252					.....	.....	.....
FROM NONEXPENDABLE TRUST FUNDS	6	13	5253					.....	.....	.....
Total Transfer from Trust Funds	6	14	5250	0.00	0.00	0.00	0.00	.....	.....	.....
COMPENSATION FOR LOSS OF FIXED ASSETS	6	15	5300					.....	.....	.....
CAPITAL LEASES	6	16	5500					.....	.....	.....
LEASE PURCHASES	6	17	5600					.....	.....	.....
Total Other Financing Sources	6	18	5000	0.00	0.00	0.00	0.00	3,000,000.00	.....	.....
Total Revenue & Other Financing Sources	6	19		210,862,389.76	5,630,075.33	13,439,177.96	0.00	4,768,528.62	.....	.....

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
GENERAL FUND				100	200	300,400,500	600	700	800/900	
ELEMENTARY EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
Instruction				.....	.....	.....	.....	.....	.....	.....
REGULAR PROGRAMS	7	1	1100	20,231,443.47	11,750,256.90	776,564.28	264,129.39	74,372.58	0.00	33,096,766.61
SPECIAL PROGRAMS	7	2	1200	11,748,620.86	5,258,641.59	4,674,780.33	73,043.21	5,091.52	0.00	21,760,177.51
VOCATIONAL PROGRAMS	7	3	1300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL PROGRAMS	7	4	1400	102,335.63	22,736.84	17,837.56	930.50	0.00	0.00	143,840.53
Support Services				.....	.....	.....	.....	.....	.....	.....
STUDENT	7	5	2100	4,127,088.39	2,502,624.00	637,530.12	33,518.26	24,974.73	0.00	7,325,735.50
INSTRUCTIONAL STAFF	7	6	2200	1,968,177.52	1,056,784.04	55,576.29	505,497.53	788,722.22	0.00	4,374,757.60
GENERAL ADMINISTRATION	7	7	2300	1,209,241.70	518,530.70	389,615.35	16,293.03	2,807.46	257,670.38	2,394,158.63
SCHOOL ADMINISTRATION	7	8	2400	3,418,944.94	1,879,993.44	11,778.65	15,500.07	0.00	0.00	5,326,217.10
BUSINESS	7	9	2500	780,753.33	134,213.32	12,314.38	0.00	0.00	(100,976.34)	826,304.69
OPERATION/MAINTENANCE OF PLANT	7	10	2600	2,833,453.54	1,302,105.31	3,369,399.48	497,916.36	57,968.05	(68,749.36)	7,992,093.38
STUDENT TRANSPORTATION	7	11	2700	27,644.02	10,142.55	5,536,551.11	0.00	0.00	0.00	5,574,337.68
CENTRAL	7	12	2800	222,691.48	112,319.01	146,397.69	0.00	1,718.73	0.00	483,126.91
OTHER	7	13	2900	.....	.....	.....	.....	.....	.....	.....
Total Elementary Expenditures	7	14		46,670,394.89	24,548,347.71	15,628,345.23	1,406,828.34	955,655.29	87,944.69	89,297,516.14

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
GENERAL FUND				100	200	300,400,500	600	700	800/900	
MIDDLE/JUNIOR HIGH EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
Instruction				.....	.....	.....	.....	.....	.....	.....
REGULAR PROGRAMS	8	1	1100	9,531,945.20	5,730,443.53	365,263.03	158,202.95	14,907.37	0.00	15,800,762.08
SPECIAL PROGRAMS	8	2	1200	4,163,010.84	1,916,939.40	2,438,564.66	43,483.47	2,655.95	0.00	8,564,654.32
VOCATIONAL PROGRAMS	8	3	1300	581,341.25	401,312.76	1,185.12	38,363.59	1,274.88	0.00	1,023,477.60
OTHER INSTRUCTIONAL PROGRAMS	8	4	1400	221,455.98	39,320.41	57,305.33	414.74	7,000.00	0.00	325,496.46
Support Services				.....	.....	.....	.....	.....	.....	.....
STUDENT	8	5	2100	2,325,760.87	1,434,785.82	284,398.74	13,700.33	11,131.69	0.00	4,069,777.45
INSTRUCTIONAL STAFF	8	6	2200	639,378.60	340,932.62	24,771.36	226,714.04	351,547.80	0.00	1,583,344.42
GENERAL ADMINISTRATION	8	7	2300	538,980.96	231,118.54	173,658.63	7,262.10	1,251.34	114,848.36	1,067,119.93
SCHOOL ADMINISTRATION	8	8	2400	1,119,239.59	521,959.88	2,978.06	647.39	0.00	0.00	1,644,824.92
BUSINESS	8	9	2500	347,995.92	59,821.31	5,488.74	0.00	0.00	(45,006.99)	368,298.99
OPERATION/MAINTENANCE OF PLANT	8	10	2600	1,583,331.34	779,346.40	1,501,802.46	221,930.35	25,837.41	(30,642.84)	4,081,605.13
STUDENT TRANSPORTATION	8	11	2700	12,321.44	4,520.72	2,467,741.26	0.00	0.00	0.00	2,484,583.42
CENTRAL	8	12	2800	99,257.63	50,062.62	65,252.11	0.00	766.07	0.00	215,338.43
OTHER	8	13	2900	.....	.....	.....	.....	.....	.....	.....
Total Middle/Junior High Expenditures	8	14		21,164,019.63	11,510,564.01	7,388,409.49	710,718.96	416,372.51	39,198.54	41,229,283.15

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
GENERAL FUND				100	200	300,400,500	600	700	800/900	
HIGH SCHOOL EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
Instruction				*****	*****	*****	*****	*****	*****	*****
REGULAR PROGRAMS	9	1	1100	12,185,822.84	7,440,715.42	627,733.22	187,103.21	59,525.00	0.00	20,500,899.70
SPECIAL PROGRAMS	9	2	1200	4,766,129.52	2,424,869.29	2,526,768.06	36,927.10	2,752.02	0.00	9,757,445.99
VOCATIONAL PROGRAMS	9	3	1300	3,210,477.30	1,969,269.87	19,894.25	200,832.30	4,897.00	0.00	5,405,370.72
OTHER INSTRUCTIONAL PROGRAMS	9	4	1400	738,016.26	46,188.15	566,541.47	11,569.96	39,999.93	(176,881.69)	1,225,434.07
Support Services				*****	*****	*****	*****	*****	*****	*****
STUDENT	9	5	2100	4,171,249.51	2,533,363.97	470,258.97	18,721.23	18,384.41	0.00	7,211,978.10
INSTRUCTIONAL STAFF	9	6	2200	1,130,975.70	594,026.09	40,910.85	389,583.94	580,594.57	0.00	2,736,091.15
GENERAL ADMINISTRATION	9	7	2300	890,147.58	381,701.06	286,803.84	11,993.64	2,066.63	189,676.44	1,762,389.19
SCHOOL ADMINISTRATION	9	8	2400	1,611,371.57	804,166.92	4,661.94	0.00	0.00	0.00	2,420,200.44
BUSINESS	9	9	2500	574,728.51	98,797.18	9,064.87	0.00	0.00	(74,330.75)	608,259.81
OPERATION/MAINTENANCE OF PLANT	9	10	2600	2,712,216.76	1,254,802.76	2,480,283.95	366,526.43	42,671.47	(50,607.81)	6,805,893.55
STUDENT TRANSPORTATION	9	11	2700	20,349.33	7,466.14	4,075,568.64	0.00	0.00	0.00	4,103,384.11
CENTRAL	9	12	2800	163,927.76	82,680.32	107,766.34	0.00	1,265.20	0.00	355,639.61
OTHER	9	13	2900	*****	*****	*****	*****	*****	*****	*****
Total High School Expenditures	9	14		32,175,412.64	17,638,047.18	11,216,256.40	1,223,257.80	752,156.23	(112,143.81)	62,892,986.43

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
DISTRICT WIDE EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
PRIVATE PROGRAMS	10	1	1500							0.00
ADULT/CONTINUING ED PROGRAMS	10	2	1600	154,164.15	76,315.97	480.00	0.00	0.00	0.00	230,960.12
COMMUNITY/JR. COLLEGE ED. PROGRAMS	10	3	1700							0.00
COMMUNITY SERVICE PROGRAMS	10	4	1800							0.00
NON-STUDENT TRANSPORTATION	10	5	2750							0.00
FACILITIES ACQUISITION & CONSTRUCTION	10	6	4000						689,816.92	689,816.92
Total District Wide Expenditures	10	7		154,164.15	76,315.97	480.00	0.00	0.00	689,816.92	920,777.04
Total Expenditures General Fund	10	8		100,163,991.31	53,773,274.86	34,233,491.12	3,340,805.10	2,124,184.03	704,816.34	194,340,562.76
OTHER FINANCING USES										
Debt Service			5100	.....	.....	.....	.....	.....	.....	.....
PRINCIPAL	10	9	5110	.....	.....	.....	.....	.....	6,435,150.00	6,435,150.00
INTEREST	10	10	5120	.....	.....	.....	.....	.....	7,086,677.00	7,086,677.00
Fund Transfers			5200	.....	.....	.....	.....	.....	.....	.....
FOOD SERVICE SPECIAL REV. FUND	10	11	5221	.....	.....	.....	.....	.....		0.00
ALL OTHER SPECIAL REV. FUNDS	10	12	5222	.....	.....	.....	.....	.....		0.00
CAPITAL PROJECT FUNDS	10	13	5230	.....	.....	.....	.....	.....		0.00
TRUST/AGENCY FUNDS	10	14	5250	.....	.....	.....	.....	.....	3,000,000.00	3,000,000.00
Intergovernmental Agency Allocations			5300	.....	.....	.....	.....	.....	.....	.....
TO CHARTER SCHOOLS	10	15	5310	.....	.....	.....	.....	.....		0.00
TO OTHER AGENCIES	10	16	5390	.....	.....	.....	.....	.....		0.00
Total Other Financing Uses	10	17		0.00	0.00	0.00	0.00	0.00	16,521,827.00	16,521,827.00
Total Expenditures & Other Financing Uses	10	18		100,163,991.31	53,773,274.86	34,233,491.12	3,340,805.10	2,124,184.03	17,226,643.34	210,862,389.76

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
ELEMENTARY EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
Instruction				*****	*****	*****	*****	*****	*****	*****
REGULAR PROGRAMS	11	1	1100	1,059,994.98	200,626.89	5,350.00	41,831.70	13,770.63	96,760.14	1,418,334.34
SPECIAL PROGRAMS	11	2	1200	934,738.42	444,815.35	938,634.79	126,600.66	1,939.72	0.00	2,446,728.94
VOCATIONAL PROGRAMS	11	3	1300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL PROGRAMS	11	4	1400	277,749.19	20,633.17	99,009.38	198,758.23	0.00	0.00	596,149.97
Support Services				*****	*****	*****	*****	*****	*****	*****
STUDENT	11	5	2100	341,472.53	181,918.22	362,799.35	0.00	0.00	0.00	886,190.10
INSTRUCTIONAL STAFF	11	6	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATION	11	7	2300	117,070.03	64,051.17	681,882.86	82,273.31	37,283.42	0.00	982,560.79
SCHOOL ADMINISTRATION	11	8	2400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUSINESS	11	9	2500	311,071.78	103,022.01	30,441.39	8,554.89	11,757.40	0.00	464,847.47
OPERATION/MAINTENANCE OF PLANT	11	10	2600	51,562.02	0.00	0.00	0.00	0.00	17,187.34	68,749.36
STUDENT TRANSPORTATION	11	11	2700	0.00	0.00	214,254.63	0.00	0.00	0.00	214,254.63
CENTRAL	11	12	2800							0.00
OTHER	11	13	2900	*****	*****	*****	*****	*****	*****	*****
Total Elementary Expenditures	11	14		3,093,658.95	1,015,066.81	2,332,372.41	458,018.79	64,751.17	113,947.47	7,077,815.60

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
MIDDLE/JUNIOR HIGH EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
Instruction										
REGULAR PROGRAMS	12	1	1100	0.00	0.00	0.00	0.00	0.00	49,493.75	49,493.75
SPECIAL PROGRAMS	12	2	1200	568,041.70	338,655.59	489,631.91	36,083.08	1,011.84	0.00	1,433,424.13
VOCATIONAL PROGRAMS	12	3	1300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INSTRUCTIONAL PROGRAMS	12	4	1400	0.00	0.00	0.00	9,000.00	0.00	0.00	9,000.00
Support Services										
STUDENT	12	5	2100	174,222.91	100,145.83	189,633.80	0.00	0.00	0.00	464,002.54
INSTRUCTIONAL STAFF	12	6	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATION	12	7	2300	25,378.07	8,937.60	172,779.97	36,670.71	16,617.90	0.00	260,384.24
SCHOOL ADMINISTRATION	12	8	2400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUSINESS	12	9	2500	0.00	0.00	578.00	3,782.84	0.00	0.00	4,360.84
OPERATION/MAINTENANCE OF PLANT	12	10	2600	22,982.13	0.00	0.00	0.00	0.00	7,660.71	30,642.84
STUDENT TRANSPORTATION	12	11	2700	0.00	0.00	111,764.35	0.00	0.00	0.00	111,764.35
CENTRAL	12	12	2800							0.00
OTHER	12	13	2900							
Total Middle/Junior High Expenditures	12	14		790,624.80	447,739.02	964,388.04	85,536.63	17,629.74	57,154.46	2,363,072.68

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
HIGH SCHOOL EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
Instruction										
REGULAR PROGRAMS	13	1	1100	0.00	0.00	0.00	0.00	0.00	74,809.12	74,809.12
SPECIAL PROGRAMS	13	2	1200	411,221.15	263,699.55	507,342.00	37,388.22	1,048.44	0.00	1,220,699.36
VOCATIONAL PROGRAMS	13	3	1300	51,094.73	20,973.45	224,400.10	44,928.18	155,390.22	0.00	496,786.68
OTHER INSTRUCTIONAL PROGRAMS	13	4	1400	111,497.74	0.00	13,914.08	6,500.59	0.00	176,882.00	308,794.41
Support Services										
STUDENT	13	5	2100	161,927.16	100,697.63	196,096.87	0.00	0.00	0.00	458,721.67
INSTRUCTIONAL STAFF	13	6	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATION	13	7	2300	101,289.87	15,165.07	303,671.99	60,563.07	27,445.09	0.00	508,135.10
SCHOOL ADMINISTRATION	13	8	2400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUSINESS	13	9	2500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATION/MAINTENANCE OF PLANT	13	10	2600	37,955.86	0.00	0.00	0.00	0.00	12,651.95	50,607.81
STUDENT TRANSPORTATION	13	11	2700	0.00	0.00	125,620.51	0.00	0.00	0.00	125,620.51
CENTRAL	13	12	2800							0.00
OTHER	13	13	2900							
Total High School Expenditures	13	14		874,986.51	400,535.71	1,371,045.56	149,380.06	183,883.75	264,343.07	3,244,174.65

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
ALL OTHER SPEC REV FUNDS				100	200	300,400,500	600	700	800/900	
DISTRICT WIDE EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
PRIVATE PROGRAMS	14	1	1500							0.00
ADULT/CONTINUING ED PROGRAMS	14	2	1600							0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	14	3	1700							0.00
COMMUNITY SERVICE PROGRAMS	14	4	1800							0.00
FACILITIES ACQUISITION & CONSTRUCTION	14	5	4000							0.00
Total District Wide Expenditures	14	6		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Special Revenue Funds	14	7		4,759,270.26	1,863,341.53	4,667,806.00	692,935.48	266,264.65	435,445.00	12,685,062.92
OTHER FINANCING USES										
Debt Service			5100	.....	.....	.....	.....	.....	.....	.....
PRINCIPAL	14	8	5100	.....	.....	.....	.....	.....	.....	0.00
INTEREST	14	9	5120	.....	.....	.....	.....	.....	.....	0.00
Fund Transfers	14		5200	.....	.....	.....	.....	.....	.....	.....
TO GENERAL FUND	14	10	5210	.....	.....	.....	.....	.....	.....	0.00
TO FOOD SERVICE SPEC REV. FUND	14	11	5221	.....	.....	.....	.....	.....	.....	0.00
TO CAPITAL PROJECTS FUNDS	14	12	5230	.....	.....	.....	.....	.....	.....	0.00
TO TRUST/AGENCY FUNDS	14	13	5250	.....	.....	.....	.....	.....	.....	0.00
Intergovernmental Agency Allocations			5300	.....	.....	.....	.....	.....	.....	.....
TO CHARTER SCHOOLS	14	14	5310	.....	.....	.....	.....	.....	.....	0.00
TO OTHER AGENCIES	14	15	5390	.....	.....	.....	.....	.....	.....	0.00
Total Other Financing Uses	14	16		.....	.....	.....	.....	.....	0.00	0.00
Total Expenditures & Other Financing Uses	14	17		4,759,270.26	1,863,341.53	4,667,806.00	692,935.48	266,264.65	435,445.00	12,685,062.92

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
FOOD SERVICE										
<i>Operation of Non-Instructional Services</i>			3000	.....	.....	.....	.....	.....	.....	.....
<i>Food service Operations</i>			3100	.....	.....	.....	.....	.....	.....	.....
ELEMENTARY	15	1		957,563.95	410,723.48	53,547.26	1,196,598.82	1,913.36		2,620,346.87
MIDDLE/JUNIOR HIGH	15	2		598,454.66	189,470.71	23,389.47	590,388.23	1,263.37		1,402,966.44
HIGH	15	3		808,305.70	369,552.54	38,202.17	893,701.82	2,078.01		2,111,840.24
TRANSFER TO OTHER FUNDS	15	4	5200	.....	.....	.....	.....	.....		0.00
Total Expenditures & Other Financing Uses	15	5		2,364,324.31	969,746.73	115,138.90	2,680,688.87	5,254.74	0.00	6,135,153.55
SUMMARY OF OBJECT 600 SUPPLIES (COLUMN 4)										
				(1)	(2)	(3)	(4)			
				ELEMENTARY	MIDDLE/JR HIGH	HIGH	TOTAL	.....	.....	.....
FOOD	15	6		1,091,440.20	541,591.55	818,597.75	2,451,629.50	.....	.....	.....
OTHER SUPPLIES	15	7		105,158.62	48,796.68	75,104.07	229,059.37	.....	.....	.....
TOTAL	15	8		1,196,598.82	590,388.23	893,701.82	2,680,688.87	.....	.....	.....
CAPITAL PROJECTS										
FUNCTION				100	200	300,400,500	600	700	800/900	
				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Facilities Acquisition & Construction</i>			4000	.....	.....	.....	.....	.....	.....	.....
SITE ACQUISITION	15	9	4100							0.00
SITE IMPROVEMENT	15	10	4200							0.00
ARCHITECTURAL/ENGINEERING	15	11	4300							0.00
EDU SPECIFICATION DEVELOPMENT	15	12	4400							0.00
BUILDING ACQUISITION/CONSTRUCTION	15	13	4500						3,949,462.84	3,949,462.84
BUILDING IMPROVEMENT	15	14	4600							0.00
OTHER	15	15	4900							0.00
TRANSFER TO OTHER FUNDS	15	16	5200	.....	.....	.....	.....	.....		0.00
Total Expenditures & Other Financing Uses	15	17		0.00	0.00	0.00	0.00	0.00	3,949,462.84	3,949,462.84

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
TRUST FUNDS:										
COMBINING STATEMENT OF REVENUES					INTERFUND	INTEREST	OTHER			
Capital Reserve Funds				APPROPRIATIONS	TRANSFERS	EARNED	INCOME			TOTAL
LAND ACQUISITION	16	1						.....	.....	0.00
BUILDING CONSTRUCTION	16	2						.....	.....	0.00
BUILDING RENOVATION	16	3						.....	.....	0.00
SCHOOL BUS	16	4						.....	.....	0.00
ATHLETIC FIELDS	16	5						.....	.....	0.00
OTHER	16	6				19,153.45		.....	.....	19,153.45
Subtotal (Lines 1 thru 6)	16	7	5251	0.00	0.00	19,153.45	0.00	.....	.....	19,153.45
Other Expendable Funds				.....	.....	.....	.....	.....	.....	.....
HEALTH MAINTENANCE FUND	16	8						.....	.....	0.00
FACILITIES MAINTENANCE/REPAIR	16	9						.....	.....	0.00
SPECIAL EDUCATION	16	10			3,000,000.00			.....	.....	3,000,000.00
TUITION	16	11						.....	.....	0.00
TECHNOLOGY	16	12						.....	.....	0.00
OTHER	16	13				35,546.56	464,999.46	.....	.....	500,546.02
Subtotal (Lines 8 thru 13)	16	14	5252	0.00	3,000,000.00	35,546.56	464,999.46	.....	.....	3,500,546.02
Non-Expendable Funds				.....	.....	.....	.....	.....	.....	.....
	16	15				1,235,569.15	13,260.00	.....	.....	1,248,829.15
	16	16						.....	.....	0.00
	16	17						.....	.....	0.00
	16	18						.....	.....	0.00
Subtotal (Lines 15 thru 19)	16	19	5253	0.00	0.00	1,235,569.15	13,260.00	.....	.....	1,248,829.15
Total Trust Fund Revenue	16	20		0.00	3,000,000.00	1,290,269.16	478,259.46	.....	.....	4,768,528.62

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				100	200	300,400,500	600	700	800/900	
TRUST FUNDS:					EMPLOYEE	PURCHASE				
COMBINING STATEMENT OF EXPENDITURES				SALARIES	BENEFITS	SERVICES	SUPPLIES	PROPERTY	Fund Transfers	TOTAL
Capital Reserve Funds										
LAND ACQUISITION	17	1								0.00
BUILDING CONSTRUCTION	17	2								0.00
BUILDING RENOVATION	17	3								0.00
SCHOOL BUS	17	4								0.00
ATHLETIC FIELDS	17	5								0.00
OTHER	17	6								0.00
Subtotal (Lines 1 thru 6)	17	7	5251	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expendable Funds										
HEALTH MAINTENANCE FUND	17	8								0.00
FACILITIES MAINTENANCE/REPAIR	17	9								0.00
SPECIAL EDUCATION	17	10								0.00
TUITION	17	11								0.00
TECHNOLOGY	17	12								0.00
OTHER	17	13				2,903,467.03	148,306.81	61,184.24		3,112,958.08
Subtotal (Lines 8 thru 13)	17	14	5252	0.00	0.00	2,903,467.03	148,306.81	61,184.24	0.00	3,112,958.08
Non-Expendable Funds										
	17	15								0.00
	17	16								0.00
	17	17								0.00
	17	18								0.00
Subtotal (Lines 15 thru 19)	17	19	5253	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Trust Fund Expenditures	17	20		0.00	0.00	2,903,467.03	148,306.81	61,184.24	0.00	3,112,958.08

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
TRUST FUNDS:										
COMBINING BALANCE SHEET				Capital Reserve	Other Expendable	Non-Expendable	Total			
CURRENT ASSETS										
CASH	18	1	100	1,046,592.89	4,570,172.73	114,014.88	5,730,780.50	.....	.....	.....
INVESTMENTS	18	2	110			9,807,201.50	9,807,201.50	.....	.....	.....
INTERFUND RECEIVABLES	18	3	130				0.00	.....	.....	.....
INTERGOVERNMENTAL RECEIVABLES	18	4	140				0.00	.....	.....	.....
OTHER RECEIVABLES	18	5	150				0.00	.....	.....	.....
PREPAID EXPENSE	18	6	180				0.00	.....	.....	.....
OTHER ASSETS	18	7	190				0.00	.....	.....	.....
Total Current Assets	18	8		1,046,592.89	4,570,172.73	9,921,216.38	15,537,982.00	.....	.....	.....
CURRENT LIABILITIES										
INTERFUND PAYABLES	18	9	400		2,786,826.07	(3,756.49)	2,783,069.58	.....	.....	.....
INTERGOVERNMENTAL PAYABLES	18	10	410				0.00	.....	.....	.....
OTHER PAYABLES	18	11	420				0.00	.....	.....	.....
OTHER LIABILITIES	18	12	490				0.00	.....	.....	.....
Total Current Liabilities	18	13		0.00	2,786,826.07	(3,756.49)	2,783,069.58	.....	.....	.....
FUND EQUITY										
RESERVED FOR ENCUMBRANCES	18	14	753		4,408.15		4,408.15	.....	.....	.....
RESERVE FOR ENCUMBRANCES (NON-LAPSING)	18	15	753				0.00	.....	.....	.....
RESERVED FOR CONTINUING APPROPRIATIONS	18	16	754				0.00	.....	.....	.....
RESERVED FOR ENDOWMENTS (principal)	18	17	756			8,375,187.14	8,375,187.14	.....	.....	.....
RESERVED FOR ENDOWMENTS (Interest)	18	18	756			1,549,785.73	1,549,785.73	.....	.....	.....
RESERVED FOR SPECIAL PURPOSES	18	19	760	1,046,592.89	1,778,938.51		2,825,531.40	.....	.....	.....
Total Fund Equity	18	20		1,046,592.89	1,783,346.66	9,924,972.87	12,754,912.42	.....	.....	.....
Tot Liabilities & Fund Equity	18	21		1,046,592.89	4,570,172.73	9,921,216.38	15,537,982.00	.....	.....	.....

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
STATEMENT OF ANALYSIS OF CHANGE IN FUND EQUITY				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
				General	Food Service	All Other	Capital Projects	Trust		
TOTAL FUND EQUITY, JULY 1, 2025	19	1			393,782.12	5,831,604.41	6,630,985.46	11,270,399.93	.....	.....
Additions									.....	.....
REVENUE *	19	2		210,862,389.76	5,630,075.33	13,439,177.96	0.00	4,768,528.62	.....	.....
OTHER ADDITIONS **	19	3							.....	.....
Total Additions	19	4		210,862,389.76	5,630,075.33	13,439,177.96	0.00	4,768,528.62	.....	.....
Deletions									.....	.....
EXPENDITURES ***	19	5		210,862,389.76	6,135,153.55	12,685,062.92	3,949,462.84	3,112,958.08	.....	.....
OTHER DELETIONS **	19	6						171,058.05	.....	.....
Total Deletions	19	7		210,862,389.76	6,135,153.55	12,685,062.92	3,949,462.84	3,284,016.13	.....	.....
Total Fund Equity June 30, 2026****	19	8		0.00	(111,296.10)	6,585,719.45	2,681,522.62	12,754,912.42	.....	.....
* Must agree with totals on Page 6, line 19										
** Other Additions - (Explain below)							*** Must agree with total for:			
							General Fund on..	Page 10, Line 18, Col. 7		
							Food Service Special Revenue Fund on.....	Page 15, Line 5, Col. 7		
** Other Deletions - (Explain below)							All Other Special Revenue Funds on	Page 14, Line 17, Col. 7		
							Capital Projects Funds on.....	Page 15, Line 17, Col. 7		
							Trust Funds on.....	Page 17, Line 20, Col.7		
							**** Must agree with.....	Page 1, Line 31		

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
AMORTIZATION SCHEDULE OF LONG TERM DEBT										
For the Fiscal Year Ending on June 30, 2026				(1)	(2)	(3)	(4)	(5)	(6)	
REPORT IN WHOLE DOLLARS				DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL	
Length of Debt (yrs)	20	1							.....	.....
Date of Issue (mm/yy)	20	2							.....	.....
Date of Final Payment(mm/yy)	20	3							.....	.....
Original Debt Amount	20	4							.....	.....
Interest Rate	20	5							.....	.....
Principal at Beginning of Year	20	6		165,473,100.00					165,473,100.00	.....
New Issues This Year	20	7		5,116,750.00					5,116,750.00	.....
Retired Issues This Year	20	8		11,907,100.00					11,907,100.00	.....
Remaining Principal Balance Due	20	9		158,682,750.00					158,682,750.00	.....
Remaining Interest Balance Due	20	10		67,887,399.00					67,887,399.00	.....
Remaining Debt(P&I) (Lines 9 plus 10)	20	11		226,570,149.00	0.00	0.00	0.00	0.00	226,570,149.00	.....
Amount of Principal to be Paid Next Fiscal Year	20	12		6,546,750.00					6,546,750.00	.....
Amount of Interest to be Paid Next Fiscal Year	20	13		6,214,662.00					6,214,662.00	.....
Total Debt Next Fiscal Year Lines 12 plus 13)	20	14		12,761,412.00	0.00	0.00	0.00	0.00	12,761,412.00	.....
				BAL BEG OF YEAR	ADDITIONS	DEDUCTIONS	BAL END OF YEAR	.....	.....	.....
COMPENSATED ABSENCES PAYABLE	20	15						.....	.....	.....
FIXED ASSET GROUP OF ACCOUNTS (OPTIONAL)										
For Fiscal Year Ending June 30, 2026				BEGINNING OF YEAR	END OF YEAR					
				Debit	Credit	Debit	Credit			
SITES	20	16	210	.....	.....	.....	.....	.....	.....	.....
SITE IMPROVEMENTS	20	17	220	.....	.....	.....	.....	.....	.....	.....
BUILDINGS AND IMPROVEMENTS	20	18	230	.....	.....	.....	.....	.....	.....	.....
MACHINERY AND EQUIPMENT	20	19	240	.....	.....	.....	.....	.....	.....	.....
CONSTRUCTION IN PROGRESS	20	20	250	.....	.....	.....	.....	.....	.....	.....
INVESTMENT IN GENERAL FIXED ASSETS	20	21	710	.....	.....	.....	.....	.....	.....	.....
Total	20	22		0.00	0.00	0.00	0.00	.....	.....	.....

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
DETAILED EXP DATA FOR SPECIAL EDUCATION				100	200	300,400,500	600	700	800/900	
(Data for Handicapped/Disabled Only) (All Funds)				Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
INSTRUCTION				*****	*****	*****	*****	*****	*****	*****
Elementary	21	1		9,542,766.35	4,203,238.64	5,217,680.38	103,806.95	1,939.72	0.00	19,069,432.05
Middle/Junior High	21	2		3,551,345.41	1,713,718.61	2,721,764.46	58,999.80	1,011.84	0.00	8,046,840.12
High	21	3		3,946,724.76	2,012,388.16	2,820,211.26	55,165.65	1,048.44	0.00	8,835,538.27
Subtotal (Lines 1 thru 3)	21	4		17,040,836.52	7,929,345.41	10,759,656.10	217,972.41	4,000.00	0.00	35,951,810.44
RELATED SERVICES				*****	*****	*****	*****	*****	*****	*****
Elementary	21	5		2,248,052.48	1,286,461.90	783,252.77	21,188.49	26,424.24		4,365,379.88
Middle/Junior High	21	6		1,154,491.65	660,020.04	423,356.38	10,729.83	14,282.58		2,262,880.48
High	21	7		1,114,191.12	636,980.33	408,578.03	10,355.28	13,784.01		2,183,888.76
Subtotal (Lines 5 thru 7)	21	8		4,516,735.25	2,583,462.26	1,615,187.18	42,273.60	54,490.83	0.00	8,812,149.12
ADMINISTRATION				*****	*****	*****	*****	*****	*****	*****
Elementary	21	9		427,310.51	199,111.06	28,522.43	0.00	0.00	0.00	654,943.99
Middle/Junior High	21	10		222,903.37	103,864.82	14,878.51	0.00	0.00	0.00	341,646.70
High	21	11		230,965.83	107,621.63	15,416.67	0.00	0.00	0.00	354,004.13
Subtotal (Lines 9 thru 11)	21	12		881,179.71	410,597.51	58,817.61	0.00	0.00	0.00	1,350,594.83
LEGAL				*****	*****	*****	*****	*****	*****	*****
Elementary	21	13								0.00
Middle/Junior High	21	14								0.00
High	21	15								0.00
Subtotal (Lines 13 thru 15)	21	16		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION				*****	*****	*****	*****	*****	*****	*****
Elementary	21	17				3,433,996.58				3,433,996.58
Middle/Junior High	21	18				1,791,318.97				1,791,318.97
High	21	19				1,856,111.36				1,856,111.36
Subtotal (Lines 17 thru 19)	21	20		0.00	0.00	7,081,426.92	0.00	0.00	0.00	7,081,426.92
TOTAL (Lines 4,8,12,16,20)	21	21		22,438,751.48	10,923,405.18	19,515,087.81	260,246.01	58,490.83	0.00	53,195,981.31
Total by				(1) Instruction	(2) Related Svcs.	(3) Administration	(4) Legal	(5) Transportation	(6) Total	*****
Instructional Level				Lines 1,2,3	Lines 5,6,7	Lines 9,10,11	Lines 13, 14,15	Lines 17, 18,19		*****
Elementary	21	22		19,069,432.05	4,365,379.88	654,943.99	0.00	3,433,996.58	27,523,752.51	*****
Middle/Junior High	21	23		8,046,840.12	2,262,880.48	341,646.70	0.00	1,791,318.97	12,442,686.27	*****
High	21	24		8,835,538.27	2,183,888.76	354,004.13	0.00	1,856,111.36	13,229,542.53	*****
TOTAL	21	25		35,951,810.44	8,812,149.12	1,350,594.83	0.00	7,081,426.92	53,195,981.31	

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
DETAILED EXP DATA FOR SPECIAL EDUCATION (Data for Culturally Deprived, Bilingual and Gifted/Talented) (All Funds)										
ACTIVITY				100	200	300,400,500	600	700	800/900	
				Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
CULTURALLY DEPRIVED				*****	*****	*****	*****	*****	*****	*****
Elementary	22	1								0.00
Middle/Junior High	22	2								0.00
High	22	3								0.00
Subtotal (Lines 1 thru 3)	22	4		0.00	0.00	0.00	0.00	0.00	0.00	0.00
BILINGUAL				*****	*****	*****	*****	*****	*****	*****
Elementary	22	5		2,704,538.89	1,427,792.99	21,883.13	81,042.52	6,009.58	0.00	4,241,267.12
Middle/Junior High	22	6		936,084.41	484,362.08	6,768.45	14,144.87	1,858.76	0.00	1,443,218.57
High	22	7		1,022,382.77	633,468.07	9,581.02	16,397.65	2,631.15	0.00	1,684,460.66
Subtotal (Lines 5 thru 7)	22	8		4,663,006.07	2,545,623.14	38,232.60	111,585.05	10,499.49	0.00	7,368,946.35
GIFTED AND TALENTED				*****	*****	*****	*****	*****	*****	*****
Elementary	22	9								0.00
Middle/Junior High	22	10								0.00
High	22	11								0.00
Subtotal (Lines 9 thru 11)	22	12		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (Lines 4, 8, 12)	22	13		4,663,006.07	2,545,623.14	38,232.60	111,585.05	10,499.49	0.00	7,368,946.35
DETAILED EXPENDITURE DATA REGARDING TUITION (All Funds) - DO NOT INCLUDE CHARTER SCHOOLS										
Description			Object	(1) Elementary	(2) Middle/Jr. High	(3) High	(4) Total	*****	*****	*****
Regular Program Tuition to LEAs within NH	22	14	561				0.00	*****	*****	*****
Regular Program Tuition to LEAs outside NH	22	15	562				0.00	*****	*****	*****
Regular Program Tuition to Public Academies/JMA	22	16	563	*****	*****		0.00	*****	*****	*****
Regular Program Tuition to Private and Other Schools	22	17	564				0.00	*****	*****	*****
Special Program Tuition to LEAs within NH	22	18	561				0.00	*****	*****	*****
Special Program Tuition to LEAs outside NH	22	19	562				0.00	*****	*****	*****
Special Program Tuition to Public Academies/JMA	22	20	563	*****	*****		0.00	*****	*****	*****
Special Program Tuition to Private and Other Schools	22	21	564	2,597,548.81	624,815.79	3,798,037.59	7,020,402.19	*****	*****	*****
Special Program Residential Costs	22	22	569				0.00	*****	*****	*****
Vocational Program Tuition to LEAs within NH	22	23	561				0.00	*****	*****	*****
Vocational Program Tuition to LEAs outside NH	22	24	562				0.00	*****	*****	*****
Vocational Program Tuition to Public Academies/JMA*	22	25	563	*****	*****		0.00	*****	*****	*****
Vocational Program Tuition to Private & Other Schools	22	26	564				0.00	*****	*****	*****
TOTAL				2,597,548.81	624,815.79	3,798,037.59	7,020,402.19			

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
DETAILED EXPENDITURE DATA ON TRANSPORTATION EXPENDITURES (General Fund only)										
Description				Function	Object	Elementary	Middle/Jr. High	High	Total	
Regular To and From Transportation	23	1		2721	ALL	2,140,341.10	666,519.82	2,021,242.71	4,828,103.63	.....
All Special Education Transportation	23	2		2722	ALL	3,433,996.58	1,791,318.97	1,856,111.36	7,081,426.92	.....
Vocational Education Transportation	23	3		2723	ALL				0.00	.....
Athletic Trips	23	4		2724	ALL		26,463.46	219,349.10	245,812.56	.....
Co curricular Trips/Field Trips	23	5		2725	ALL		281.16	6,680.94	6,962.10	.....
Intra-District Transportation	23	6		2726	ALL				0.00	.....
Other Transportation	23	7		2729	ALL				0.00	.....
TOTAL	23	8		2700	ALL	5,574,337.68	2,484,583.41	4,103,384.11	12,162,305.21	.....
DETAILED EXPENDITURE DATA ON CAPITAL ITEMS IN THE GENERAL AND OTHER SPECIAL REV FUNDS										
Description				Function	Object	Elementary	Middle/Jr. High	High	Total	
Land and Improvements	23	9		All except 4000	710				0.00	.....
Buildings	23	10		All except 4000	720				0.00	.....
Equipment (Mach/Furn/Veh/Computers)	23	11		All except 4000	730	1,005,639.52	438,723.43	946,085.73	2,390,448.68	.....
TOTAL	23	12		All except 4000	700	1,005,639.52	438,723.43	946,085.73	2,390,448.68	.....
DETAILED EXPENDITURE DATA ON SUMMER SCHOOL PROGRAMS EXPENDITURES (All Funds Combined)										
				100	200	300,400,500	600	700	800/900	
Description				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
Elementary	23	13		78,320.78	5,216.58	44,129.82	25,983.92	0.00	0.00	153,651.11
Middle/Junior High	23	14		25,038.22	1,667.68	14,107.78	8,306.75	0.00	0.00	49,120.43
High School	23	15		40,458.10	2,694.72	22,796.11	13,422.49	0.00	0.00	79,371.43
TOTAL	23	16		143,817.11	9,578.98	81,033.71	47,713.17	0.00	0.00	282,142.97

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
				Page/Line/Column			Page/Line/Column			
CHECK				1/11/1	0.00	0.00	1/37/1	0.00		
TOTALS				1/11/2	(84,753.15)	(84,753.15)	1/37/2	0.00		
				1/11/3	6,607,265.20	6,607,265.20	1/37/3	0.00		
				1/11/4	0.00	0.00	1/37/4	0.00		
				1/11/5	15,537,982.00	15,537,982.00	1/37/5	0.00		
				1/36/1	0.00	0.00	19/8/1	0.00		
				1/36/2	(111,296.10)	(111,296.10)	19/8/2	0.00		
				1/36/3	6,585,719.45	6,585,719.45	19/8/3	0.00		
				1/36/4	2,681,522.62	2,681,522.62	19/8/4	0.00		
				1/36/5	12,754,912.42	12,754,912.42	19/8/5	0.00		
				6/19/1	210,862,389.76	210,862,389.76	19/2/1	0.00		
				6/19/2	5,630,075.33	5,630,075.33	19/2/2	0.00		
				6/19/3	13,439,177.96	13,439,177.96	19/2/3	0.00		
				6/19/4	0.00	0.00	19/2/4	0.00		
				6/19/5	4,768,528.62	4,768,528.62	19/2/5	0.00		
				10/18/7	210,862,389.76	210,862,389.76	19/5/1	0.00		
				14/17/7	12,685,062.92	12,685,062.92	19/5/3	0.00		
				15/5/4	2,680,688.87	2,680,688.87	15/8/4	0.00		
				15/5/7	6,135,153.55	6,135,153.55	19/5/2	0.00		
				15/17/7	3,949,462.84	3,949,462.84	19/5/4	0.00		
				16/20/7	4,768,528.62	4,768,528.62	19/2/5	0.00		
				17/20/7	3,112,958.08	3,112,958.08	19/5/5	0.00		
				18/8/1	1,046,592.89	1,046,592.89	18/21/1	0.00		
				18/8/2	4,570,172.73	4,570,172.73	18/21/2	0.00		
				18/8/3	9,921,216.38	9,921,216.38	18/21/3	0.00		
				18/8/4	15,537,982.00	15,537,982.00	18/21/4	0.00		
				2/1/5	0.00	0.00	16/20/1	0.00		
				3/11/5	1,290,269.16	1,290,269.16	16/20/3	0.00		
				6/10/5	3,000,000.00	3,000,000.00	16/20/2	0.00		
				6/19/5	4,768,528.62	4,768,528.62	16/20/7	0.00		
				23/8/6	12,162,305.21	12,162,305.21	7/11/7+8/11/7+9/11/	(0.00)		
				23/12/6	2,390,448.68	2,390,448.68	(10/8/5+14/7/5)-	0.00		
				7/11/7	5,574,337.68	5,574,337.68	23/8/3	0.00		
				8/11/7	2,484,583.42	2,484,583.41	23/8/4	0.00		
				9/11/7	4,103,384.11	4,103,384.11	23/8/5	(0.00)		
				6/6/2	0.00	0.00	(10/11/6+14/11/6)	0.00		
				6/6/3	0.00	0.00	10/12/6	0.00		
				6/6/4	0.00	0.00	10/13/6+14/12/6	0.00		
				6/6/5	3,000,000.00	3,000,000.00	10/14/6+14/13/6	0.00		
				BALANCE CHECK		0.00				

NAME:	DIST	LOC				DOE 25 2025-2026				
Nashua	371	371	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No							
PER PUPIL COST				ELEM	MID/JH	HIGH	TOTAL			
2025-2026										
CURRENT EXPENDITURES				98,995,678.61	44,995,322.26	68,249,001.32	212,240,002.19			
LESS: FOOD SERVICE REVENUE				921,515.13	493,390.71	742,685.16	2,157,590.99			
LESS: TRANSPORTATION EXPENDITURES				5,788,592.31	2,596,347.76	4,229,004.62	12,613,944.69			
LESS: SUPPLMT EXPENDITURES				3,756,839.43	1,112,659.65	4,823,494.75	9,692,993.84			
PUPIL COST				88,528,731.74	40,792,924.14	58,453,816.79	187,775,472.67			
AVE DAILY MEMBERSHIP				4230.25	1976.16	3097.18	9,303.59			
COST PER PUPIL				20,927.54	20,642.52	18,873.24	20,183.12			
Adjustment to Cost							0.00			
Adjustment to ADM							0.00			
Adjusted Cost per Pupil	99	1		20,927.54	20,642.52	18,873.24	20,183.12			

NAME:							
Nashua							
TITLES	Acct #	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70	
BALANCE SHEET							
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY	TOTALS
ASSETS							
Current Assets							
1. CASH	100	0.00	0.00	0.00	0.00	5,730,780.50	5,730,780.50
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	9,807,201.50	9,807,201.50
3. ASSESSMENTS RECEIVABLE	120	0.00					0.00
4. INTERFUND RECEIVABLE	130	0.00	(112,218.51)	2,471,529.60	0.00	0.00	2,359,311.09
5. INTERGOV'T REC	140	0.00	27,465.36	4,027,738.57	0.00	0.00	4,055,203.93
6. OTHER RECEIVABLES	150	0.00	0.00	107,997.03	0.00	0.00	107,997.03
7. BOND PROCEEDS REC	160				0.00		0.00
8. INVENTORIES	170	0.00	0.00	0.00	0.00		0.00
9. PREPAID EXPENSES	180	0.00	0.00	0.00	0.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Current Assets lines 1 - 10		0.00	(84,753.15)	6,607,265.20	0.00	15,537,982.00	22,060,494.05
LIAB & FUND EQUITY							
Current Liabilities							
12. INTERFUND PAYABLES	400	0.00	0.00	0.00	(2,681,522.62)	2,783,069.58	101,546.96
13. INTERGOV'T PAYABLES	410	0.00	17,110.56	0.00	0.00	0.00	17,110.56
14. OTHER PAYABLES	420	0.00	9,432.39	5,547.50	0.00	0.00	14,979.89
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	0.00		0.00
16. BOND AND INTEREST PAY	440	0.00			0.00		0.00
17. LOANS AND INTEREST PAY	450	0.00			0.00		0.00
18. ACCRUED EXPENSES	460	0.00	0.00	5,473.25	0.00		5,473.25
19. PAYROLL DEDUCTIONS	470	0.00	0.00	0.00	0.00		0.00
20. DEFERRED REVENUES	480	0.00	0.00	10,525.00	0.00		10,525.00
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		0.00	26,542.95	21,545.75	(2,681,522.62)	2,783,069.58	149,635.66
Fund Equity							
Nonspendable:							
23. RESERVE FOR INVENTORIES	751	0.00	0.00	0.00	0.00		0.00
24. RESERVE FOR PREPAID EXPENSES	752	0.00	0.00	0.00	0.00		0.00
25. RESERVE FOR ENDOWMENTS (principal only)	756	0.00	0.00	0.00	0.00	8,375,187.14	8,375,187.14
Restricted:							
26. RESERVE FOR ENDOWMENTS (interest)	756	0.00	0.00	0.00	0.00	1,549,785.73	1,549,785.73
27. RESTRICTED FOR FOOD SERVICE			0.00				0.00
28. UNSPENT BOND PROCEEDS					0.00		0.00
Committed:							
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	0.00	0.00	0.00	0.00		0.00
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0.00	0.00	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		0.00					0.00
Assigned:							
33. RESERVED FOR SPECIAL PURPOSES	760	0.00	(111,296.10)	6,078,730.85	2,662,978.51	2,825,531.40	11,455,944.66
34. RESERVE FOR ENCUMBRANCES	753	0.00	0.00	506,988.60	18,544.11	4,408.15	529,940.86
35. UNASSIGNED FUND BALANCE	770	0.00					0.00
36. Total Fund Equity lines 23-35		0.00	(111,296.10)	6,585,719.45	2,681,522.62	12,754,912.42	21,910,858.39
37. TOT LIAB & FUND EQUITY lines 22 & 36		0.00	(84,753.15)	6,607,265.20	0.00	15,537,982.00	22,060,494.05
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST	
REVENUES							

Revenue From Local Sources							
1. Total Assessments	1100-1119	122,336,426.29	0.00	0.00	0.00	0.00	122,336,426.29
2. Tuition from All Sources	1300-1399	41,862.20		1,785,597.56			1,827,459.76
3. Transportation Fees from All Sources	1400-1499	45,394.50		0.00			45,394.50
4. Earnings on Investments	1500-1599	0.00	0.00	0.00	0.00	1,290,269.16	1,290,269.16
5. Food Services Sales	1600-1699		2,157,590.99				2,157,590.99
6. Other Revenue from Local Sources	1700-1999	77,996.78	0.00	577,040.92	0.00	478,259.46	1,133,297.16
7. Total Local Non-Tax Revenue Lines 2-6		165,253.48	2,157,590.99	2,362,638.48	0.00	1,768,528.62	6,454,011.57
8. Total Local Revenue Lines 1 & 7		122,501,679.77	2,157,590.99	2,362,638.48	0.00	1,768,528.62	128,790,437.86
Revenue from State Sources							
UNRESTRICTED GRANTS-IN-AID							
9. Adequacy Education Grant	3111	67,017,027.68					67,017,027.68
10. Statewide Enhanced Education Tax	3112	18,542,760.00					18,542,760.00
11. Shared Revenues	3119						
12. Other (Specify)	3190-3199	216,294.50	0.00	0.00	0.00	0.00	216,294.50
13. Total Unrestricted Grants-in-Aid 9-12		85,776,082.18	0.00	0.00	0.00	0.00	85,776,082.18
RESTRICTED GRANTS-IN-AID							
14. School Building Aid	3210	126,340.91			0.00		126,340.91
15. Kindergarten Building Aid	3215	0.00			0.00		0.00
16. Kindergarten Aid	3220	0.00					0.00
17. Catastrophic Aid	3230	1,303,842.72					1,303,842.72
18. Vocational Education	3241-3249	329,258.61		0.00	0.00		329,258.61
19. All Other Restricted Grants-in Aid	3250-3299	0.00	81,403.34	146,465.76	0.00	0.00	227,869.10
20. Total Restricted Grants-in Aid (Lines 14-19)		1,759,442.24	81,403.34	146,465.76	0.00	0.00	1,987,311.34
21. Grants-in-Aid Through Other Public Intermediate Agency	3700	0.00	0.00	0.00			0.00
22. Revenue In Lieu of Taxes	3800	0.00		0.00			0.00
23. Total Revenue from State Sources Lines 13, and 20-22		87,535,524.42	81,403.34	146,465.76	0.00	0.00	87,763,393.52
		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST	

REVENUES		.....	.....	.....	.....	.....	.....
Revenue From Federal Sources		.....	.....	.....	.....	.....	.....
24. Unrestricted Grants-In-Aid	4100-4299	0.00	0.00	0.00	0.00		0.00
RESTRICTED GRANTS-IN-AID		.....	.....	.....	.....	.....	.....
25. Restricted Grants-in-Aid Direct from Fed Gov't	4300-4399	0.00		0.00	0.00		0.00
26. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599	825,185.57	3,391,081.00	10,930,073.72	0.00		15,146,340.29
27. Other Revenue for /on Behalf of LEA	4700-4999	0.00	0.00	0.00	0.00		0.00
28. Federal Forest Land Distribution	4810	0.00					0.00
29. Total Revenue from Federal Gov't (Lines 24-28)		825,185.57	3,391,081.00	10,930,073.72	0.00		15,146,340.29
Other Financing Sources		.....	.....	.....	.....	.....	.....
30. Sale of Bonds and Notes	5100-5139	0.00			0.00		0.00
31. Reimbursement Anticipation Notes	5140	0.00			0.00		0.00
Interfund Transfers		.....	.....	.....	.....	.....	.....
32. Transfer from General Fund	5210		0.00	0.00	0.00	3,000,000.00	3,000,000.00
33. Transfer from Special Revenue Funds	5220-5229	0.00	0.00	0.00	0.00	0.00	0.00
34. Transfer from Capital Projects	5230-5239	0.00	0.00	0.00		0.00	0.00
35. Transfer from Capital Reserve Funds	5251	0.00	0.00	0.00	0.00		0.00
36. Transfer from Trust Funds	5252-5253	0.00	0.00	0.00	0.00		0.00
37. Compensation for Loss of Fixed Assets	5300-5399	0.00	0.00	0.00	0.00		0.00
38. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	0.00	0.00		0.00
39. Total Other Financing Sources (Lines 30-38)		0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)		210,862,389.76	5,630,075.33	13,439,177.96	0.00	4,768,528.62	234,700,171.67

		GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY	
EXPENDITURES		.....	.....	.....	.....	.....	.....
Instruction		.....	.....	.....	.....	.....	.....
1. Regular Programs	1100-1199	69,398,428.39		1,542,637.20			70,941,065.59
2. Special Programs	1200-1299	40,082,277.82		5,100,852.43			45,183,130.25
3. Vocational Programs	1300-1399	6,428,848.32		496,786.68			6,925,635.00
4. Other Instructional Programs	1400-1499	1,694,771.06		913,944.38			2,608,715.44
5. Non-Public Programs	1500-1599	0.00		0.00			0.00
6. Adult & Community Programs	1600-1899	230,960.12		0.00			230,960.12
7. Total Instructional Expenditures (Lines 1-6)		117,835,285.71	0.00	8,054,220.69	0.00	0.00	125,889,506.40
Support Services		.....	.....	.....	.....	.....	.....
8. Student Services	2100-2199	18,607,491.05		1,808,914.31			20,416,405.36
9. Instructional Staff	2200-2299	8,694,193.17		0.00			8,694,193.17
10. General Administration - SAU Level	2300-2399	5,223,667.74		1,751,080.13			6,974,747.87
11. School Administration	2400-2499	9,391,242.45		0.00			9,391,242.45
12. Business	2500-2599	1,802,863.49		469,208.31			2,272,071.80
13. Operation/Maintenance of Plant	2600-2699	18,879,592.07		150,000.00			19,029,592.07
14. Student Transportation	2700-2799	12,162,305.21		451,639.48			12,613,944.69
15. Centralized Services	2800-2899	1,054,104.95		0.00			1,054,104.95
16. Other Support Services	2900-2999						
17. Food Service Operation	3100-3199		6,135,153.55				6,135,153.55
18. Total Support Services (Lines 8-17)		75,815,460.13	6,135,153.55	4,630,842.23	0.00	0.00	86,581,455.91
Other Outlays		.....	.....	.....	.....	.....	.....
19. Facility Acquisition & Construction	4000-4999	689,816.92		0.00	3,949,462.84		4,639,279.76
20. Debt Service - Principal	5110	6,435,150.00		0.00			6,435,150.00
21. Debt Service - Interest	5120	7,086,677.00		0.00			7,086,677.00
Other Financing Uses		.....	.....	.....	.....	.....	.....
22. Transfer to General Fund	5210		0.00	0.00	0.00	0.00	0.00
23. Transfer to Food Service (Special Revenue) Funds	5220-5221	0.00		0.00			0.00
24. Transfers to All Other Special Revenue Funds	5222-5229	0.00					0.00
25. Transfer to Capital Projects Funds	5230-5239	0.00		0.00			0.00
26. Transfer to Capital Reserves	5251	19,153.45					19,153.45
27. Transfer to Expendable Trust Funds	5252	3,500,546.02					3,500,546.02
28. Transfer to Nonexpendable Trust Funds	5253	1,248,829.15					1,248,829.15
29. Transfer to Fiduciary Fund	5254	(1,768,528.62)					(1,768,528.62)
30. Allocation to Charter Schools	5310	0.00		0.00			0.00
31. Allocation to Other Agencies	5390	0.00		0.00			0.00
32. Total Other Outlays and Financing Uses (Lines 19-31)		17,211,643.92	0.00	0.00	3,949,462.84	0.00	21,161,106.76
33. Total Expenditures for All Purposes (Lines, 7,18 & 32)		210,862,389.76	6,135,153.55	12,685,062.92	3,949,462.84	0.00	233,632,069.07

AMORTIZATION OF LONG TERM DEBT							
For the Fiscal Year Ending on June 30th	(1)	(2)	(3)	(4)	(5)	(6)	
REPORT IN WHOLE DOLLARS	DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL	
Length of Debt (yrs)	0	0	0	0	0	.....	
Date of Issue (mm/yy)	0	0	0	0	0	.....	
Date of Final Payment(mm/yy)	0	0	0	0	0	.....	
Original Debt Amount	0.00	0.00	0.00	0.00	0.00	.....	
Interest Rate	0.00	0.00	0.00	0.00	0.00	.....	
Principal at Beginning of Yr	165,473,100.00	0.00	0.00	0.00	0.00	165473100.00	
New Issues This Year	5,116,750.00	0.00	0.00	0.00	0.00	5116750.00	
Retired Issues This Yr	11,907,100.00	0.00	0.00	0.00	0.00	11907100.00	
Remaining Principal Bal Due	158,682,750.00	0.00	0.00	0.00	0.00	158682750.00	
Remaining Interest Bal Due	67,887,399.00	0.00	0.00	0.00	0.00	67887399.00	
Remaining Debt(P&I) Bal Due	226,570,149.00	0.00	0.00	0.00	0.00	226570149.00	
Amount of Prin to be Paid Next Fisc. Yr	6,546,750.00	0.00	0.00	0.00	0.00	6546750.00	
Amount of Interest to be Paid Next Fisc Yr.	6,214,662.00	0.00	0.00	0.00	0.00	6214662.00	
Total Debt (P&I) to be Paid Next Fisc. Yr	12,761,412.00	0.00	0.00	0.00	0.00	12761412.00	

School District Profile			
Dist Name:	Nashua		
	2025-2026 Current Expenditure Per Pupil(in dollars)		
	Elementary	20,928	
	Middle/Junior	20,643	
	High	18,873	
	District Total	20,183	
Function	2025-26-Current Expenditure Per Pupil	\$	%
1100	Regular Education	70,941,066	32.6
1200	Special Programs	45,183,130	20.8
1300	Vocational Programs	6,925,635	3.2
1400	Other Instructional Programs	2,608,715	1.2
2100	Student Support Services	20,416,405	9.4
2200	Instructional Staff Support	8,694,193	4.0
2300&2800	General Administration & Business	8,028,853	3.7
2400	School Administration	9,391,242	4.3
2500	Business Services	2,272,072	1.0
2600	Plant Operations	19,029,592	8.8
2700	Transportation	12,613,945	5.8
2900	Other Support Services	0	0.0
1500	Non-public Programs	0	0.0
1600-1800,2750	Community Programs	230,960	0.1
5120	Bond Interest	7,086,677	3.3
5310+5390	Charter Schools/Other Agencies	0	0.0
3100	Food Service	3,977,563	1.8
	Total Recurring Expenditures	217,400,048	100.0
4000	Facility Construction	4,639,280	
	Total Expenditures	222,039,328	
5100	Bonds & Notes Principal Repayment	6,435,150	
Function	2025-26-Total Revenues	\$	%
1100	Local Property Tax	122,336,426	53.3
	Tuition, Food & Other Local Services	4,296,421	1.9
3111&3112&3119	State Foundation/Adequacy Aid	85,559,788	37.3
3120-3900	Other State Aid	2,203,606	1.0
4000	Federal Aid	15,146,340	6.6
5300-5600	Other	0	0.0
	Total Revenues	229,542,581	100.1
5110&5140	Sales of Bonds & Notes	0	