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STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
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November 13, 2024

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

**REQUESTED ACTION**

Authorize the New Hampshire Department of Energy (Department) to enter into an amendment to an existing **SOLE SOURCE** contract with Southwestern Community Services, Inc., Keene, NH, Vendor #177511, for the Senior Energy Assistance Services (SEAS) Program by increasing the price limitation by \$11,746 from \$11,821 to \$23,567 and by extending the completion date from September 30, 2025 to September 30, 2027 effective upon Governor and Executive Council approval.

This contract was originally approved by Governor and Executive Council on November 22, 2022 (Item #67). **100% Other Funds (Transfer from NH DHHS).**

Funds are available in Fiscal Year (FY) 2025 and anticipated to be available for FY 2026 and 2027 in the account Fuel Assistance upon the continued appropriation and availability of funds in the future operating budget, with the authority to adjust encumbrances through the Budget Office if needed and justified.

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
02-52-52-520010-33540000-074-500587			
Grants for Pub Assist & Relief	\$3,834	\$6,329	\$1,583

**EXPLANATION**

This amendment to a contract is **SOLE SOURCE** based on historical performance of the Community Action Agencies (CAA) in the New Hampshire Fuel Assistance Program (FAP), their outreach and client service capabilities. The Department proposes to continue to subcontract with the five CAAs who have successfully provided FAP services at the local level for more than three decades. The CAAs work closely with Department's FAP Administrator in the implementation of the program.

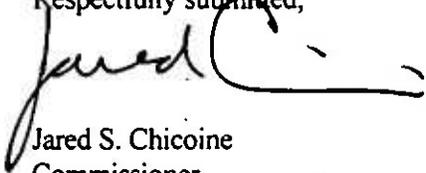
This Department contract provides the Community Action Agency with the program funds to support the Senior Energy Assistance Services (SEAS) Program. The SEAS Program makes home energy

more affordable for households with members who are 60 years of age or older, who are experiencing a home energy hardship, and who are not eligible for the state's Fuel Assistance Program under the current income limits. The CAAs determine eligibility for the Fuel Assistance Program and are able to efficiently distribute these funds to households in need that are not eligible for the Fuel Assistance Program.

A federal grant provided by the Administration for Community Living (Title IIIB Supportive Services) awarded to the New Hampshire Department of Health and Human Services (NH DHHS) Division of Elderly and Adult Services provides funding for the Senior Energy Assistance Services Program. A Memorandum of Understanding (MOU) for this program was originally approved by Governor and Council on March 23, 2022, Item #25, with an amendment to the MOU approved by the Governor and Executive Council on September 25, 2024, Item #34.

In the event that the Other Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jared S. Chicoine", with a long horizontal flourish extending to the right.

Jared S. Chicoine  
Commissioner

NEW HAMPSHIRE DEPARTMENT OF ENERGY

SUBJECT: SENIOR ENERGY ASSISTANCE SERVICES CONTRACT  
SOUTHWESTERN COMMUNITY SERVICES, INC.

AMENDMENT #1

This Amendment is between the State of New Hampshire Department of Energy, 21 South Fruit Street, Concord, Merrimack County, NH 03301 (hereinafter referred to as the "State") and Southwestern Community Services, Inc., 63 Community Way, Keene, Cheshire County, NH, 03431 (hereinafter the "Contractor").

Pursuant to an Agreement (hereinafter referred to as the "Agreement"), as approved by New Hampshire Governor and Executive Council on November 22, 2022, Item #67, the Contractor has agreed to provide certain Services, per the terms and conditions specified in the Agreement and in consideration of payment by the State of certain sums as specified therein.

WHEREAS, pursuant to the provisions of Section 17 of the Agreement, the Agreement may be modified or amended only by a written instrument executed by the parties thereto and only after approval of such modification or amendment by the New Hampshire Governor and Executive Council; and

WHEREAS, the State and the Contractor have agreed to amend the Agreement in certain respects;

NOW THEREFORE, in consideration of the foregoing and of the covenants and conditions in the Agreement as set forth herein, the parties agree to the following:

- 1) **Amendment and Modification of Agreement.** The Agreement is amended and modified as follows:
  - A) **Completion Date:** Amend Subparagraph 1.7 of the Agreement by striking the current completion date of September 30, 2025 and inserting in place thereof the date of September 30, 2027.
  - B) **Price Limitation:** Amend Subparagraph 1.8 of the Agreement by striking the current sum of \$11,821 and inserting in place thereof the total sum of \$23,567.
  - C) **Exhibit C - Payment Terms:** Amend Exhibit C, first and second paragraph by striking the current sum of \$11,821 and inserting in place thereof the total sum of \$23,567. Amend Exhibit C, third paragraph, by striking the current completion date of September 30, 2025 and inserting in place thereof the date of September 30, 2027.

D) Exhibit D: Amend period covered by this certification to "September 21, 2022 to September 30, 2027."

E) Exhibit E: Amend contract period dates to "September 21, 2022 to September 30, 2027."

2) **Continuance of Agreement.** Except as specifically amended and modified by the Terms and Conditions of this Amendment, obligations of the parties hereunder shall remain in full force and effect in accordance with the terms and conditions set forth in the Agreement as it existed immediately prior to this Amendment.

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year written below.

STATE OF NEW HAMPSHIRE  
NH Department of Energy

Date: 10-11-24

By: Jared Chicoine  
Jared S. Chicoine, Commissioner

Southwestern Community Services, Inc.

Date: 10/09/24

By: Beth Daniels, CEO  
(Name & Title of Person Authorized to Sign)

Approved as to form, execution and substance:

OFFICE OF THE ATTORNEY GENERAL

Date: 10/15/2024

By: [Signature]  
Assistant Attorney General

I hereby certify that the foregoing contract was approved by the Governor and Council of the State of New Hampshire at their meeting on \_\_\_\_\_, 2024.

OFFICE OF THE SECRETARY OF STATE

By: \_\_\_\_\_

Title: \_\_\_\_\_

**State of New Hampshire**  
**Department of State**

**CERTIFICATE**

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHWESTERN COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 19, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65514

Certificate Number: 0006663003



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 9th day of April A.D. 2024.

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

David M. Scanlan  
Secretary of State



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
12/19/2023

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

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

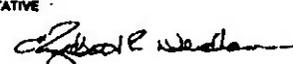
<b>PRODUCER</b> The Hilb Group New England, LLC PO Box 606  Keene NH 03431	<b>CONTACT NAME:</b> Ana O'Donnell, CPIW, CIC <b>PHONE (A.C. No. Ext):</b> (877) 352-2121 <b>FAX (A.C. No.):</b> <b>E-MAIL ADDRESS:</b> sodonnell@hilbgroup.com
	<b>INSURER(S) AFFORDING COVERAGE</b> <span style="float:right">NAIC #</span> <b>INSURER A:</b> Philadelphia Indemnity Insurance Co <span style="float:right">18058</span> <b>INSURER B:</b> Granite State Healthcare & Human Services Trust <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>
<b>INSURED</b> Southwestern Community Services Inc. 63 Community Way PO Box 603 Keene NH 03431	

COVERAGES      CERTIFICATE NUMBER: 2425      REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADOL	SUBS	INSR	WVR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:					PHPK2636316	01/01/2024	01/01/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGO \$ 2,000,000 Professional Liability \$ 1m / 2m
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					PHPK2636315	01/01/2024	01/01/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000					PHUB893672	01/01/2024	01/01/2025	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N		N/A		HCHS20242000038	01/01/2024	01/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
3a state: NH. All officers included. This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policies referenced herein.

<b>CERTIFICATE HOLDER</b>  State of New Hampshire Department of Energy 21 South Fruit St, Ste 10 Concord NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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**CERTIFICATE OF AUTHORITY**

I, Kevin Watterson, hereby certify that:  
(Name of the elected Officer of the Corporation/LLC: cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Southwestern Community Services, Inc  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 14, 2024, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

**VOTED:** That Beth Daniels (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Southwestern Community Services, Inc. to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 10/9/24

Kevin O. Watterson  
Signature of Elected Officer  
Name:  
Title:

*Financial Statements*

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**SOUTHWESTERN COMMUNITY SERVICES, INC.**  
**AND RELATED COMPANIES**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2023 AND 2022  
AND  
INDEPENDENT AUDITORS' REPORT  
AND  
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Southwestern Community Services, Inc.

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statements of financial position as of May 31, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Southwestern Community Services, Inc. and related companies as of May 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Southwestern Community Services, Inc. and related companies' ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### **Report on Summarized Comparative Information**

We have previously audited Southwestern Community Services, Inc. and related companies' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 9, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended May 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Supplementary Information**

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2024, on our consideration of Southwestern Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southwestern Community Services, Inc.'s internal control over financial reporting and compliance.

*Leanne McDonnell & Roberts*  
*Professional Association*

Wolfeboro, New Hampshire  
January 24, 2024

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 2,237,914	\$ 3,153,976
Accounts receivable, net	2,027,517	1,745,952
Prepaid expenses	157,449	243,990
Total current assets	<u>4,422,880</u>	<u>5,143,918</u>
<b>PROPERTY</b>		
Land and buildings	30,392,465	29,859,136
Vehicles and equipment	647,670	555,554
Furniture and fixtures	983,264	958,072
Total property	<u>32,023,399</u>	<u>31,372,762</u>
Less accumulated depreciation	<u>16,520,026</u>	<u>15,527,483</u>
Property, net	<u>15,503,373</u>	<u>15,845,279</u>
<b>OTHER ASSETS</b>		
Investment in related parties	64,178	94,230
Right of use asset	98,159	-
Due from related parties	53,895	47,566
Cash escrow and reserve funds	1,556,493	1,479,277
Security deposits	111,044	111,033
Other assets	384	384
Total other assets	<u>1,884,153</u>	<u>1,732,490</u>
Total assets	<u>\$ 21,810,406</u>	<u>\$ 22,721,687</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 239,270	\$ 208,035
Accrued expenses	158,107	229,110
Accrued payroll and payroll taxes	235,401	353,786
Other current liabilities	166,988	158,972
Refundable advances	1,246,787	1,519,622
Current portion of right of use liability	32,364	-
Current portion of Economic Injury Disaster Loan	3,685	3,585
Current portion of long term debt	183,158	159,974
Total current liabilities	<u>2,265,760</u>	<u>2,633,084</u>
<b>NONCURRENT LIABILITIES</b>		
Long term right of use liability, less current portion shown above	65,795	-
Economic Injury Disaster Loan, less current portion shown above	144,866	146,415
Long term debt, less current portion shown above	11,103,983	11,243,212
Total noncurrent liabilities	<u>11,314,744</u>	<u>11,389,627</u>
Total liabilities	<u>13,580,504</u>	<u>14,022,711</u>
<b>NET ASSETS</b>		
Without donor restrictions	8,106,510	8,564,624
With donor restrictions	123,392	134,352
Total net assets	<u>8,229,902</u>	<u>8,698,976</u>
Total liabilities and net assets	<u>\$ 21,810,406</u>	<u>\$ 22,721,687</u>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MAY 31, 2023  
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
<b>REVENUES AND OTHER SUPPORT</b>				
Government contracts	\$ 23,407,391	\$ -	\$ 23,407,391	\$ 24,553,574
Program service fees	2,480,960	-	2,480,960	2,991,407
Rental income	1,873,226	-	1,873,226	1,817,836
Support	591,754	123,392	715,146	669,175
Sponsorship	8,197	-	8,197	28,520
Interest income	18,235	-	18,235	1,099
Forgiveness of debt	166,931	-	166,931	90,609
Miscellaneous	104,742	-	104,742	156,954
In-kind contributions	69,852	-	69,852	89,366
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and other support	28,721,288	123,392	28,844,680	30,398,340
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues, other support, and net assets released from restrictions	28,855,640	(10,960)	28,844,680	30,398,340
<b>EXPENSES</b>				
<b>Program services</b>				
Home energy programs	9,895,617	-	9,895,617	7,051,760
Education and nutrition	3,090,471	-	3,090,471	2,826,493
Homeless programs	9,417,446	-	9,417,446	13,349,415
Housing services	3,113,505	-	3,113,505	3,070,446
Economic development services	731,021	-	731,021	658,791
Other programs	678,220	-	678,220	683,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total program services	26,926,280	-	26,926,280	27,639,905
<b>Supporting activities</b>				
Management and general	2,360,358	-	2,360,358	2,031,266
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	29,286,638	-	29,286,638	29,671,171
<b>CHANGE IN NET ASSETS BEFORE GAIN (LOSS) ON SALE OF PROPERTY</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
GAIN (LOSS) ON SALE OF PROPERTY	2,936	-	2,936	(14,836)
<b>LOSS ON INVESTMENT IN LIMITED PARTNERSHIPS</b>	<b>(30,052)</b>	<b>-</b>	<b>(30,052)</b>	<b>(43,771)</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>CHANGE IN NET ASSETS</b>	<b>(458,114)</b>	<b>(10,960)</b>	<b>(469,074)</b>	<b>668,562</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>8,564,624</b>	<b>134,352</b>	<b>8,698,976</b>	<b>8,030,414</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 8,106,510</b>	<b>\$ 123,392</b>	<b>\$ 8,229,902</b>	<b>\$ 8,698,976</b>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED MAY 31, 2023**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2023 Total
Payroll	\$ 694,288	\$ 1,847,987	\$ 633,731	\$ 625,222	\$ 353,418	\$ 441,854	\$ 4,596,610	\$ 918,734	\$ 5,515,244
Payroll taxes	57,891	151,683	50,582	49,028	30,751	38,239	376,154	67,510	443,664
Employee benefits	132,466	360,268	144,229	212,369	35,364	128,121	1,012,817	163,746	1,176,563
Retirement	35,253	106,574	38,176	44,702	15,838	26,598	266,141	83,144	349,285
Advertising	3,510	7,035	1,708	3,611	2,333	-	18,196	1,524	19,719
Bank charges	10	-	23	4,176	-	-	4,208	8,243	12,451
Computer cost	22,147	21,189	21,646	28,550	19,001	-	112,533	147,787	260,300
Contractual	751,082	15,648	35,804	21,229	32,679	11,039	867,481	117,724	985,205
Depreciation	-	28,865	159,460	692,182	-	7,700	880,207	148,562	1,038,769
Dues/registration	-	4,480	-	1,080	468	267	6,295	11,110	17,405
Duplicating	1,469	12,587	-	-	-	-	14,056	16,742	30,798
Insurance	13,455	16,378	38,947	70,125	19,755	9,030	167,690	44,378	212,068
Interest	-	3,940	5,205	54,004	-	428	63,577	108,653	172,230
Meeting and conference	13,691	156	696	3,962	4,153	901	23,559	15,367	39,326
Miscellaneous expense	1,205	2,599	45	130,108	13,041	1,164	148,162	36,401	184,563
Miscellaneous taxes	-	-	-	122,213	-	-	122,213	451	122,664
Equipment purchases	7,732	3,636	-	7,983	-	-	19,351	590	19,941
Office expense	66,290	12,574	31,714	12,403	10,330	1,830	135,141	33,063	168,204
Postage	1,378	228	176	123	484	-	2,367	37,767	40,154
Professional fees	2,825	-	6,559	32,542	-	-	41,928	99,770	141,698
Staff development and training	10,191	1,323	1,065	6,558	1,760	1,228	22,126	24,323	46,448
Subscriptions	-	-	-	115	-	-	115	327	442
Telephone	7,081	4,984	29,729	19,282	1,771	1,898	64,745	60,155	124,900
Travel	7,440	19,611	128,830	10,111	38,103	-	204,095	6,650	210,745
Vehicle	15,962	551	1,653	25,000	83,361	7,639	134,166	772	134,938
Rent	19,200	13,900	-	-	-	-	33,100	-	33,100
Space costs	18,019	244,532	554,835	922,645	15,968	-	1,755,999	160,957	1,916,856
Direct client assistance	8,012,822	140,913	7,532,435	14,183	52,443	2,264	15,755,080	45,828	15,801,008
In-kind expenses	-	69,852	-	-	-	-	69,852	-	69,852
<b>TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION</b>	<b>9,895,617</b>	<b>3,090,471</b>	<b>9,417,448</b>	<b>3,113,505</b>	<b>731,021</b>	<b>678,220</b>	<b>26,926,280</b>	<b>2,360,358</b>	<b>29,286,638</b>
Allocation of management and general expenses	667,450	270,911	625,533	272,930	64,081	59,453	2,360,358	(2,360,358)	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 10,763,067</b>	<b>\$ 3,361,382</b>	<b>\$ 10,242,879</b>	<b>\$ 3,386,435</b>	<b>\$ 795,102</b>	<b>\$ 737,673</b>	<b>\$ 29,286,638</b>	<b>\$ -</b>	<b>\$ 29,286,638</b>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED MAY 31, 2022**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2022 Total
Payroll	\$ 551,448	\$ 1,553,713	\$ 601,489	\$ 672,177	\$ 340,079	\$ 416,924	\$ 4,135,811	\$ 856,748	\$ 4,992,559
Payroll taxes	45,132	127,557	49,849	51,549	30,430	35,545	340,122	88,379	408,501
Employee benefits	137,644	387,109	140,322	217,637	27,775	137,184	1,047,671	101,743	1,149,314
Retirement	31,440	95,676	32,687	49,044	18,093	18,580	243,710	86,694	310,304
Advertising	1,066	12,573	428	7,537	8,801	-	30,405	5,120	35,525
Bank charges	35	-	683	4,850	-	-	5,348	9,701	15,049
Computer cost	307	15,754	13,319	8,001	14,818	-	52,189	127,747	179,946
Contractual	626,975	15,256	67,421	26,033	-	35,197	662,662	83,330	1,056,212
Depreciation	-	28,438	134,036	674,506	-	3,810	838,790	150,863	969,773
Dues/registration	-	2,539	-	490	508	125	3,662	11,738	15,401
Duplicating	-	8,680	-	-	-	-	8,680	5,503	14,183
Insurance	6,123	16,620	35,676	62,108	19,659	7,313	147,699	45,537	193,236
Interest	-	423	9,536	48,822	-	278	69,059	118,508	177,665
Meeting and conference	-	-	354	3,255	632	2,862	7,303	1,836	8,939
Miscellaneous expense	670	2,917	120	112,217	6,368	5,102	127,414	30,814	158,228
Miscellaneous taxes	-	-	-	128,976	-	-	129,976	150	130,128
Equipment purchases	14,730	3,421	-	5,378	-	519	24,046	720	24,766
Office expense	43,201	8,735	22,754	10,409	3,513	90	68,702	24,071	112,773
Postage	190	363	28	24	171	-	796	33,927	34,723
Professional fees	1,075	-	4,323	26,930	-	220	32,548	85,753	118,301
Staff development and training	1,868	2,687	625	3,095	121	1,665	10,259	8,781	19,040
Subscriptions	-	-	-	228	-	-	228	180	408
Telephone	5,147	3,727	21,670	19,709	1,930	1,299	53,481	48,594	100,075
Travel	4,715	16,859	11,158	14,784	26,330	249	78,095	1,428	77,523
Vehicle	9,433	-	2,099	24,565	79,216	13,061	128,374	1,420	129,794
Rent	8,000	16,300	-	-	24,595	-	48,895	-	48,895
Specie costs	21,837	205,132	456,408	886,317	19,742	25	1,589,461	164,182	1,753,623
Direct client assistance	5,336,825	212,648	11,724,070	11,007	37,640	2,953	17,327,043	-	17,327,043
In-kind expenses	-	89,366	-	-	-	-	89,366	-	89,366
<b>TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION</b>	<b>7,051,760</b>	<b>2,826,493</b>	<b>13,349,415</b>	<b>3,070,446</b>	<b>658,701</b>	<b>683,000</b>	<b>27,639,905</b>	<b>2,031,266</b>	<b>29,671,171</b>
Allocation of management and general expenses	516,236	207,720	981,053	225,648	48,416	50,194	2,031,266	(2,031,266)	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 7,568,096</b>	<b>\$ 3,034,213</b>	<b>\$ 14,330,468</b>	<b>\$ 3,296,094</b>	<b>\$ 707,206</b>	<b>\$ 733,194</b>	<b>\$ 29,671,171</b>	<b>\$ -</b>	<b>\$ 29,671,171</b>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (469,074)	\$ 668,562
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	1,036,769	989,773
Amortization of deferred financing costs	662	662
Loss (gain) on sale of assets	(2,936)	14,836
Loss on investment in limited partnerships	30,052	43,771
Forgiveness of debt	(166,931)	(90,609)
Decrease (increase) in assets:		
Accounts receivable, net	(281,565)	38,041
Prepaid expenses	86,541	(181,362)
Due from related parties	(6,329)	7,572
Security deposits	(11)	(5,243)
(Decrease) increase in liabilities:		
Accounts payable	31,235	(32,551)
Accrued expenses	(71,003)	59,036
Accrued payroll and payroll taxes	(118,385)	109,783
Other current liabilities	8,016	10,118
Refundable advances	<u>(272,835)</u>	<u>789,667</u>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>(195,794)</u>	<u>2,422,056</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property	3,301	3,840
Purchase of property	<u>(467,807)</u>	<u>(831,642)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(464,506)</u>	<u>(827,802)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from long term debt	8,581	-
Repayment of long term debt	<u>(187,127)</u>	<u>(155,683)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(178,546)</u>	<u>(155,683)</u>
<b>NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH</b>	(838,846)	1,438,571
<b>CASH AND RESTRICTED CASH, BEGINNING OF YEAR</b>	<u>4,633,253</u>	<u>3,194,682</u>
<b>CASH AND RESTRICTED CASH, END OF YEAR</b>	<u>\$ 3,794,407</u>	<u>\$ 4,633,253</u>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)  
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	<u>\$ 171,568</u>	<u>\$ 176,903</u>
<b>CASH AND RESTRICTED CASH:</b>		
Cash and cash equivalents	<u>\$ 2,237,914</u>	<u>\$ 3,153,976</u>
Cash escrow and reserve funds	<u>1,556,493</u>	<u>1,479,277</u>
Total cash and restricted cash	<u>\$ 3,794,407</u>	<u>\$ 4,633,253</u>
<b>SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES</b>		
Property financed by long term debt	<u>\$ 227,421</u>	<u>\$ 595,015</u>

See Notes to Consolidated Financial Statements

## **SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

#### **NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **General**

Southwestern Community Services, Inc. is a New Hampshire nonprofit corporation formed as an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in the Cheshire and Sullivan counties of New Hampshire. Various programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing, and homelessness prevention. Services are provided through Southwestern Community Services, Inc., and its related corporations, SCS Management Corporation, SCS Housing, Inc., SCS Development Corporation, SCS Housing Development, Inc., and various limited partnerships, as described below. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts.

##### **Principles of Consolidation**

The consolidated financial statements include the accounts of Southwestern Community Services, Inc. and the following entities (collectively the Organization) as Southwestern Community Services, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from the basic consolidated financial statements.

- SCS Management Corporation
- SCS Housing, Inc.
- SCS Development Corporation
- SCS Housing Development, Inc.
- Drewsville Carriage House Associates, Limited Partnership (Drewsville)
- Troy Senior Housing Associates, Limited Partnership (Troy Senior)
- Keene East Side Senior Housing Associates, Limited Partnership (Keene East Side)
- Winchester Senior Housing Associates, Limited Partnership (Winchester)
- Swanzey Township Housing Associates, Limited Partnership (Swanzey)
- Snow Brook Meadow Village Housing Associates, Limited Partnership (Snow Brook)
- Keene Highland Housing Associates, Limited Partnership (Keene Highland)
- Warwick Meadow Housing Associates, Limited Partnership (Warwick)

## **SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

#### **Basis of Accounting**

The consolidated financial statements of the Organization have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles.

#### **Basis of Presentation**

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor-imposed restrictions.

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's Board of Directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

As of May 31, 2023 and 2022, the Organization had net assets without donor restrictions and with donor restrictions (See Note 12).

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended May 31, 2022 from which the summarized information was derived.

#### **Estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## **SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

#### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

#### **Concentration of Credit Risk**

The Organization maintains its cash accounts in several financial institutions, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

#### **Current Vulnerability Due to Certain Concentrations**

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. For the years ended May 31, 2023 and 2022, approximately 81%, of the Organization's total revenue was received from government agencies. The future nature of the Organization is dependent upon continued support from the government.

#### **Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at May 31, 2023 and 2022, respectively. The Organization has no policy for charging interest on overdue accounts.

#### **Refundable Advances**

The Organization records grant and contract revenue as refundable advances until it is expended for the purpose of the grant or contract, at which time it is recognized as revenue.

#### **In-Kind Donations / Noncash transactions**

The Organization records various types of in-kind support including professional services and materials. Contributed professional services are recognized if the service received creates or enhances long-lived assets or requires specialized skill, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The Organization received \$69,852 and \$89,366 in donated services and materials for the years ended May 31, 2023 and 2022, respectively (See Note 15).

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

**Property and Depreciation**

Purchased property and equipment are stated at cost at the date of acquisition or at fair value at the date of receipt in the case of donated property. The Organization generally capitalizes and depreciates all assets with a cost greater than \$5,000 and an expected life greater than one year. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings and improvements	10 - 40 Years
Vehicles and equipment	5 - 10 Years
Furniture and fixtures	7 Years

The use of certain assets is specified under the terms of grants received from agencies of the federal government. These grants also place liens on certain assets and impose restrictions on the use of funds received from the disposition of the property. Depreciation expense for the years ended May 31, 2023 and 2022 totaled \$1,036,769 and \$989,773, respectively.

**Advertising**

The Organization expenses advertising costs as incurred.

**Income Taxes**

Southwestern Community Services, Inc. and SCS Management Corporation are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are not private foundations. As such, they are exempt from income tax on their exempt function income.

SCS Housing, Inc., SCS Development Corporation and SCS Housing Development, Inc. are taxed as corporations. SCS Housing Inc. has federal net operating loss carryforwards available for the May 31, 2023 and 2022 tax returns totaling \$1,276,789 and \$1,252,122, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2027. SCS Development Corporation has federal net operating loss carryforwards totaling \$509 and \$513 at May 31, 2023 and 2022, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2023. SCS Housing Development, Inc. has federal net operating loss carryforwards totaling \$89,166 and \$55,129 at May 31, 2023 and 2022, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2035.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

The tax effects of the carryforwards as related to deferred tax assets is as follows as of May 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Tax benefit from loss carryforwards	\$ 286,957	\$ 274,630
Valuation allowance	<u>(286,957)</u>	<u>(274,630)</u>
Deferred tax asset	<u>\$ -</u>	<u>\$ -</u>

Drewsville, Troy Senior, Winchester, Keene East Side, Swanzey, Snow Brook, Keene Highland, and Warwick are taxed as partnerships. Federal income taxes are not payable by, or provided for these entities. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Organization's tax position taken on its income tax returns for all open years and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

**Fair Value of Financial Instruments**

FASB ASC Topic No. 820-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with ASC 820-10, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, Topic 820-10 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under ASC Topic 820-10 are described as follows:

**Level 1** – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

**Level 2** - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

**Level 3** - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The carrying amount of cash, accounts receivables, prepaid expenses, accounts payable, accrued expenses, and refundable advances approximates fair value because of the short maturity of those instruments.

**Support and Revenue Recognition**

**Contracts with Customers**

Program service fees are reported at the amount that reflects the consideration to which the Organization expects to be entitled for providing childcare services to its clients.

Generally, the Organization bills customers and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization. The Organization measures the performance obligations of its childcare services to the point when it is no longer required to provide services to the client, which is generally weekly for childcare services. These services are considered to be a single performance obligation.

Revenue for performance obligations satisfied at a point in time is recognized when services are provided, and the Organization does not believe it is required to provide additional services to the client.

Based on the nature of services provided by the Organization and due to the fact that all of the Organization's performance obligations related to contracts with a duration of less than one year, the Organization has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a) and, therefore is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

The transaction price for childcare services is based on standard charges for services provided to clients. Under the terms of the State of New Hampshire Department of Health and Human Services childcare subsidy programs, reimbursement for childcare services provided may differ from established rates. It is the Organization's policy to set its rates to be consistent with current reimbursement rates. Therefore, amounts due do not include significant variable consideration subject to retroactive revenue adjustments due to settlement of reviews and audits.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

**Private Grant Revenue and Contributions (Support)**

Private grant contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities as net assets released from restrictions.

**Government Grants and Support**

Grant revenue is derived from various federal grant agreements and various state and private entity passthrough grant agreements and contracts to provide funding support of the Organization's programs and services provided by the Organization including childcare, child development, social, health, nutrition, employment, language, energy, and special needs services to families enrolled in the Organization's programs. The Organization has evaluated its grant agreements against applicable accounting standard guidance and determined that the grant agreements are contributions (nonreciprocal transaction) conditioned upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenses in compliance with specific provisions of the grant agreements.

**Rental Revenue**

The Organization derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

## **SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS** **FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

#### **Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use.

The costs of providing certain program and supporting services have been directly charged.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The indirect cost rate is 12% effective from June 1, 2021 through May 31, 2024.

#### **New Accounting Pronouncement**

In September 2020, the FASB issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; material and supplies, such as food or clothing; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The amendments in this ASU should be applied on a retrospective basis and are effective for annual reporting periods beginning after June 15, 2021. The Organization adopted the provisions of ASU 2020-07 during the year ended May 31, 2023 (See Note 15).

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The adoption of ASU 2016-02 resulted in the recognition of an operating right of use asset of \$98,159 and operating lease liability of \$98,159 as of May 31, 2023. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows (See Note 6).

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

**NOTE 2**     **BANK LINE OF CREDIT**

The Organization has a \$250,000 revolving line of credit agreement with a bank. Interest is due monthly and is stated at the Wall Street Journal Prime Rate or at a floor rate of 4%. The line is secured by all the Organization's assets. As of May 31, 2023 and 2022, the interest rate was 8.25% and 4%, respectively. There was no outstanding balance at May 31, 2023 and 2022.

**NOTE 3**     **LONG TERM DEBT**

The long term debt consisted of the following at May 31:

	<u>2023</u>	<u>2022</u>
1% mortgage payable to New Hampshire Housing in monthly installments for principal and interest of \$891 through August 2032. The note is secured by real estate of the Organization (NHH, 96 Main Street).	\$ 107,975	\$ 117,535
Non-interest bearing mortgage payable to Community Development Finance Authority, in quarterly principal payments based on an operating income formula applied to affordable housing portion of the specified real estate. The note is secured by real estate of the Organization (CDFA, 96 Main Street).	23,589	25,589
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through September 2031, or until the project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 17 Pearl).	242,708	242,708
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through July 2032, unless there is surplus cash from which to make a payment, or until the project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 41-43 Central).	376,066	376,066

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
4.25% mortgage payable to a bank in monthly installments for principal and interest of \$1,875 through December 2016, with a balloon payment that was due January 2017. The note was amended during the year ended May 31, 2019, and is now due December 2026. Under the amendment, the interest rate is 4.94% and monthly installments for principal and interest are \$1,957. The note is secured by real estate of the Organization (People's United Bank, Milestones).	75,268	94,456
4.375% note payable to Rural Housing Service in monthly installments for principal and interest of \$11,050 through May 2049. The note is secured by real estate of the Organization (TD Bank, Keene Office).	2,053,855	2,095,301
Non-interest bearing note payable to Cheshire County in New Hampshire. Payment is not necessary unless Organization defaults on the contract. The note is secured by real estate of the Organization (CDBG, Keene Office).	460,000	460,000
Note payable to a bank in monthly installments for principal and interest of \$2,463 including interest through May 2039. Interest is adjusted every five years based on remaining principal balance and "Classic Advantage Rate" provided by Federal Home Loan Bank of Boston which resulted in an interest rate of 4.67% at May 31, 2023 and 2022. The note is secured by real estate of the Organization (TD Bank, Keene Office/Community Way).	348,687	362,931
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, Ashuelot).	25,000	50,000

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, 112 Charlestown Road).	15,000	30,000
Non-interest bearing note payable to New Hampshire Housing in annual payments in the amount of 50% of annual surplus cash through July 2042 at which time the remaining balance is due. The note is secured by real estate of the Organization (NHH, Second Chance).	794,189	794,189
Non-interest bearing note payable to a county in New Hampshire. No payment is due and 5% of the balance is forgiven each year through 2032 when the remaining balance becomes due. The note is secured by real estate of the Organization (CDBG, Second Chance).	281,406	296,217
Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Keene and SCS for the purpose of renovating Keene shelters. In total, SCS will receive \$472,000 from CDBG. The agreement was amended during the year ended May 31, 2023 to increase the total loan to \$784,021. SCS will receive the funds as progress is made. The note is secured by real estate of the Organization and will be fully forgiven providing the facility serves low- and moderate-income individuals for 20 years (Keene Shelters).	761,210	629,280
5.54% note payable to a finance company in monthly installments for principal and interest of \$543 through August 2022. The note was paid in full during the year ended May 31, 2023. The note was secured by a vehicle (Ally, Econoline Van).		1,581

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
2.99% note payable to a bank in monthly installments for principal and interest of \$820 through May 2031. The note is secured by real estate of the Organization (Savings Bank of Walpole, 45 Central Street).	69,327	76,974
Non-interest bearing note payable to the City of Keene, New Hampshire. The note expired in June 2022 and payment was not necessary unless the Organization defaults on contract. The note was forgiven during the year ended May 31, 2023. The note was secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	-	77,100
Non-interest bearing note payable to the City of Keene, New Hampshire, with an original balance of \$240,000 reduced to \$204,000 when the Organization acquired the note from Keene Housing in July 2020. No payment is due and 5% of the balance is forgiven each year through June 2037. The note is secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	180,000	192,000
3.575% note payable to a finance company in monthly installments for principal and interest of \$650 through September 2026. The note is secured by a vehicle (Leaf, Dodge Ram).	23,914	30,888
3.75% note payable to a finance company in monthly installments for principal and interest of \$530 through November 2026. The note is secured by a vehicle (Leaf, Promaster Van).	20,166	25,960
4.373% note payable to a finance company in monthly installments for principal and interest of \$534 through December 2026. The note is secured by a vehicle (Leaf, Promaster Van).	20,766	26,576
6.04% note payable to a finance company in monthly installments for principal and interest of \$626 through June 2027. The note is secured by a vehicle (Leaf, Promaster Van).	26,649	

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
5.64% note payable to a finance company in monthly installments for principal and interest of \$621 through July 2027. The note is secured by a vehicle (Leaf, Promaster Van).	26,836	
5.88% note payable to a finance company in monthly installments for principal and interest of \$631 through September 2027. The note is secured by a vehicle (Leaf, Promaster Van).	28,337	
Troy Senior - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in June 2029. The note is secured by real estate of the Organization (CDBG).	640,000	640,000
Troy Senior - Non-interest bearing note payable to New Hampshire Housing Finance Authority to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHH).	140,210	140,210
Keene East Side - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in December 2028. The note is secured by real estate of the Organization (CDBG).	900,000	900,000
Keene East Side - Non-interest bearing note payable to New Hampshire Community Development Finance Authority (CDFA) to fund energy upgrades and capital improvements. Beginning in 2016, 10% of the note is forgiven each year based on the rolling balance. The mortgage may be released after ten years in January 2026. The note is secured by real estate of the Organization (CDFA).	93,821	116,841

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Keene East Side - Non-interest bearing note payable to New Hampshire Housing to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHH).	228,934	228,934
Swanzey - Non-recourse, 4.90% simple interest mortgage note payable to the New Hampshire Housing (HOME), due September, 2033, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	293,634	286,530
Swanzey - Non-recourse mortgage note payable to New Hampshire Housing - (AHF), due September 2043, payable in monthly installments of \$1,698, including interest at 2.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 40 year term of the mortgage.	328,879	341,364
Snow Brook - Non-recourse, mortgage note payable to New Hampshire Housing, due July 2057, payable in monthly installments of \$2,002 including interest at 4.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	426,517	431,859
Snow Brook - Non-recourse, zero interest mortgage note payable to New Hampshire Housing (AHF), due June 2034, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	229,826	237,173

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Winchester - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due May 2032, payable in monthly installments of \$370, including interest at 2.00%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHH).	36,178	39,850
Winchester - Non-recourse, zero interest bearing mortgage note payable to New Hampshire Housing (FAF), due May 2032, payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30-year term of the mortgage note (NHH).	75,836	77,452
Winchester - Non-recourse, zero interest bearing, direct subsidy AHP loan secured by the Partnership's land and buildings, subject to low-income housing restrictions under the terms of the AHP agreement. In the event of a default under the aforementioned agreement, the loan is due upon demand with interest accrued at a rate of 11.67% for the period the funds were outstanding (Federal Home Loan Bank).	150,000	150,000
Keene Highland - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due August 2035, payable in monthly installments of \$3,122, including interest at 2.90%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHH).	383,653	409,579
Keene Highland - 30 year, zero interest, non-recourse deferred mortgage note payable to the City of Keene, New Hampshire due June 2035, payment of principal is deferred until the due date, secured by land and buildings (City of Keene).	915,000	915,000

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Warwick - 30 year, zero interest, non-recourse deferred mortgage note payable to the Town of Winchester, New Hampshire due August 2036, payment of principal is deferred until the due date, secured by land and buildings (Town of Winchester).	<u>500,000</u>	<u>500,000</u>
Total long term debt before unamortized deferred financing costs	11,303,436	11,420,143
Unamortized deferred financing costs	<u>(16,295)</u>	<u>(16,957)</u>
	11,287,141	11,403,186
Less current portion due within one year	<u>183,158</u>	<u>159,974</u>
	<u>\$ 11,103,983</u>	<u>\$ 11,243,212</u>

The schedule of maturities of long term debt at May 31, 2023 is as follows:

<u>Year Ending</u> <u>May 31</u>	<u>Amount</u>
2024	\$ 183,158
2025	190,399
2026	197,955
2027	180,203
2028	146,598
Thereafter	<u>10,405,123</u>
Total	<u>\$ 11,303,436</u>

**NOTE 4 ECONOMIC INJURY DISASTER LOAN**

During June 2020, the Organization received an Economic Injury Disaster Loan (EIDL) from the Small Business Administration with proceeds in the amount of \$150,000. The EIDL is payable over 30 years at an interest rate of 2.75% with a deferral of payments for 30 months from the date of the note. Installments, including principal and interest, of \$641 monthly begin in December 2022. The balance of principal and interest will be payable in December 2052. The loan is secured by the Small Business Administration. The balance outstanding on the loan at May 31, 2023 and 2022 is \$148,651 and \$150,000, respectively.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

The scheduled maturities of the EIDL as of May 31, 2023 were as follows:

<b>Year Ending</b>	<b>Amount</b>
<b><u>May 31</u></b>	
2024	\$ 3,685
2025	3,788
2026	3,893
2027	4,001
2028	4,113
Thereafter	<u>129,171</u>
Total	<u>\$ 148,651</u>

**NOTE 5 FORGIVENESS OF DEBT**

During the years ended May 31, 2023 and 2022, the Organization realized forgiveness of debt income in connection with notes payable to Community Development Block Grant, HUD and Community Development Finance Authority. Forgiveness of debt income totaled \$166,931 and \$90,609 for the years ended May 31, 2023 and 2022, respectively.

**NOTE 6 OPERATING LEASES**

On June 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 1.80% at June 1, 2022. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

The Organization leases facilities, equipment and vehicles under non-cancelable lease agreements at various financial institutions. Lease periods range from month to month to 2028. Monthly lease payments range from \$470 to \$4,050. Lease expense for the years ended May 31, 2023 and 2022 totaled \$143,725 and \$156,230, respectively.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

The Organization elected to use the risk free rate of 1.80% on all operating leases. The weighted average discount rate is 1.80%, the weighted average remaining lease term for operating lease obligations is 2.66 years.

Future minimum payments as of May 31, 2023 on the above leases are as follows:

<b>Year Ending</b>	<b>Amount</b>
<b><u>May 31</u></b>	
2024	\$ 32,364
2025	32,945
2026	23,379
2027	<u>12,427</u>
	101,115
Less imputed interest	<u>2,956</u>
Total	<u>\$ 98,159</u>

**NOTE 7** **ACCRUED COMPENSATED BALANCES**

At May 31, 2023 and 2022, the Organization accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$149,156 and \$143,703, respectively.

**NOTE 8** **CONTINGENCIES**

Southwestern Community Services, Inc. is the 100% owner of SCS Housing, Inc. and SCS Housing Development, Inc. SCS Housing, Inc. and SCS Housing Development, Inc. are the general partners of eight limited partnerships formed to develop low-income housing projects through the use of Low Income Housing Tax Credits. Southwestern Community Services, Inc., SCS Housing, Inc. and SCS Housing Development, Inc. have guaranteed repayment of liabilities of various partnerships totaling approximately \$11,650,000 and \$11,760,000 at May 31, 2023 and 2022, respectively.

Partnership real estate with a cost basis of approximately \$27,360,000 and \$27,348,000 at May 31, 2023 and 2022, respectively, provides collateral on these loans.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

The Organization receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of May 31, 2023 and 2022.

**NOTE 9 RELATED PARTY TRANSACTIONS**

During the years ended May 31, 2023 and 2022, SCS Housing, Inc. managed nine limited partnerships. Management fees charged by SCS Housing, Inc. totaled \$243,847 and \$237,822, for the years ended May 31, 2023 and 2022, respectively. Additionally, SCS Housing, Inc. has advanced the limited partnerships funds for cash flow purposes over several years.

The Organization has also advanced funds to a related entity for Department of Housing and Urban Development (HUD) sponsorship purposes.

The total amounts due and expected to be collected from the limited partnerships and related entities totaled \$53,895 and \$47,566 at May 31, 2023 and 2022, respectively.

**NOTE 10 EQUITY INVESTMENT**

Southwestern Community Services, Inc. and related companies use the equity method to account for their financial interests in the following companies:

	<u>2023</u>	<u>2022</u>
Cityside Housing Associates, LP	\$ (9,522)	\$ (9,516)
Marlborough Homes, LP	(73)	(57)
Payson Village Senior Housing Associates, LP	(12,553)	(12,539)
Railroad Square Senior Housing Associates, LP	(2,643)	(2,436)
Woodcrest Drive Housing Associates, LP	107,416	137,205
Westmill Senior Housing, LP	20	34
Alstead Senior Housing Associates, LP	(18,467)	(18,461)
	<u>\$ 64,178</u>	<u>\$ 94,230</u>

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

SCS Housing Development, Inc. is a 0.01% partner of Cityside Housing Associates, LP, Marlborough Homes, LP, Payson Village Senior Housing Associates, LP, Warwick Meadows Housing Associates, LP, Woodcrest Drive Housing Associates, LP, and Alstead Senior Housing Associates, LP, a 0.10% partner of Railroad Square Senior Housing Associates, LP, and a 1% partner of Westmill Senior Housing, LP during the years ended May 31, 2023 and 2022.

SCS Housing, Inc. is a 0.01% partner of Winchester Senior Housing Associates, LP, Swanzey Township Housing Associates, LP, Snow Brook Meadow Village Housing Associates, LP, and Keene Highland Housing Associates, LP during the years ended May 31, 2023 and 2022.

Summarized financial information for entities accounted for under the equity method, as of May 31, 2023 and 2022, consists of the following:

	<u>2023</u>	<u>2022</u>
Total assets	\$ <u>49,327</u>	\$ <u>51,204</u>
Total liabilities	14,694	14,923
Capital/Member's equity	<u>34,632</u>	<u>36,281</u>
	\$ <u>49,327</u>	\$ <u>51,204</u>
Income	\$ 3,576	\$ 3,306
Expenses	<u>4,975</u>	<u>4,713</u>
Net loss	\$ <u>(1,399)</u>	\$ <u>(1,407)</u>

**NOTE 11 RETIREMENT PLAN**

The Organization maintains a tax sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees who have had at least 30 days of service to the Organization are eligible to contribute to the plan. The Organization begins matching contributions after the employee has reached one year of service. Employer contributions are at the Organization's discretion and totaled \$349,285 and \$310,304 for the years ended May 31, 2023 and 2022, respectively.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

**NOTE 12** **RESTRICTIONS ON NET ASSETS**

Net assets with donor restrictions are available for the following purposes:

	<u>2023</u>	<u>2022</u>
GAPS/Warm Fund	\$ 116,369	\$ 108,508
Transport		20,000
HS Parents Association	<u>7,023</u>	<u>5,844</u>
Total net assets with donor restrictions	<u>\$ 123,392</u>	<u>\$ 134,352</u>

**NOTE 13** **BOARD DESIGNATED NET ASSETS**

The board designates a portion of the unrestricted net assets for WM Marcello GAPS funds. There was \$12,951 and \$12,792 designated by the board at May 31, 2023 and 2022, respectively.

**NOTE 14** **LIQUIDITY AND AVAILABILITY**

The following represents Southwestern Community Services, Inc. and related companies' financial assets as of May 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 2,237,914	\$ 3,153,976
Accounts receivable, net	2,027,517	1,745,952
Due from related party	53,895	47,568
Cash escrow and reserve funds	<u>1,556,493</u>	<u>1,479,277</u>
Total financial assets	<u>5,875,819</u>	<u>6,426,771</u>
Less amounts not available to be used within one year:		
Due from related party	(53,895)	(47,568)
Reserve funds	<u>(1,556,493)</u>	<u>(1,479,277)</u>
Total amounts not available within one year	<u>(1,610,388)</u>	<u>(1,526,843)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,265,431</u>	<u>\$ 4,899,928</u>

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2023 AND 2022**

The Organization has a goal to maintain unrestricted cash on hand to meet 30 days of normal operating expenditures, which are, on average, approximately \$2,320,000 and \$2,350,000 at May 31, 2023 and 2022, respectively. The Organization has a \$250,000 line of credit available to meet cash flow needs.

**NOTE 15** **IN-KIND CONTRIBUTIONS/SERVICES**

The Organization records the value of in-kind contributions according to the accounting policies described in Note 1.

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended May 31, 2023, is as follows:

Volunteer hours	
Head Start and Early Head Start	<u>\$ 69,852</u>
Total	<u>\$ 69,852</u>

**NOTE 16** **RECLASSIFICATION**

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

**NOTE 17** **SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through January 24, 2024, the date the financial statements were available to be issued.

Subsequent to year end, on June 29, 2023, Southwestern Community Services finalized the sale of the property named Drewsville Carriage House Associates Limited Partnership, at 4 Common Road, 27 old Cheshire Turnpike, for gross proceeds of \$450,000.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES  
FOR THE YEAR ENDED MAY 31, 2023**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2023 Total
<b>REVENUES AND OTHER SUPPORT</b>									
Government contracts	\$ 9,381,673	\$ 3,512,407	\$ 9,284,458	\$ 4,217	\$ 508,601	\$ 122,528	\$ 22,815,084	\$ 692,307	\$ 23,407,391
Program service fees	622,718	-	182,240	727,503	-	848,499	2,480,960	-	2,480,960
Rental income	-	-	70,369	1,779,882	-	-	1,850,051	23,175	1,873,228
Support	136,478	44,743	255,918.00	3,500	130,414	143,845	714,694	252	715,146
Sponsorship	-	2,269	-	-	-	5,928	8,197	-	8,197
Interest income	1,031	637	2,401	4,042	91	2,522	10,924	7,311	18,235
Forgiveness of debt	-	-	143,911	23,020	-	-	166,931	-	166,931
Miscellaneous	4,543	3,480	12,123	60,278	-	-	80,422	24,320	104,742
In-kind contributions	-	69,852	-	-	-	-	69,852	-	69,852
<b>Total revenues and other support</b>	<b>\$ 10,148,441</b>	<b>\$ 3,633,588</b>	<b>\$ 9,651,418</b>	<b>\$ 2,692,240</b>	<b>\$ 640,308</b>	<b>\$ 1,223,322</b>	<b>\$ 28,197,315</b>	<b>\$ 647,365</b>	<b>\$ 28,844,680</b>
<b>EXPENSES</b>									
Payroll	\$ 694,298	\$ 1,847,987	\$ 633,731	\$ 625,222	\$ 353,418	\$ 441,854	\$ 4,596,510	\$ 918,734	\$ 5,515,244
Payroll taxes	67,891	151,663	50,562	49,028	30,751	36,239	376,154	67,610	443,684
Employee benefits	132,486	360,268	144,229	212,369	35,364	128,121	1,012,817	163,746	1,178,563
Retirement	35,253	105,574	38,176	44,702	15,838	26,598	268,141	83,144	349,285
Advertising	3,510	7,035	1,708	3,811	2,333	-	18,185	1,524	19,719
Bank charges	10	-	23	4,175	-	-	4,208	8,243	12,451
Computer cost	22,147	21,189	21,648	28,550	19,001	-	112,533	147,767	260,300
Contractual	751,082	15,848	35,804	21,229	32,879	11,039	867,481	117,724	985,205
Depreciation	-	28,865	159,460	692,182	7,700	-	888,207	148,582	1,036,769
Dues/registration	-	4,480	-	1,080	468	267	6,295	11,110	17,405
Duplicating	1,469	12,587	-	-	-	-	14,056	16,742	30,798
Insurance	13,455	16,378	38,947	70,125	19,765	9,030	167,690	44,378	212,068
Interest	-	3,940	5,205	54,004	-	428	63,577	108,853	172,330
Meeting and conference	13,691	156	898	3,962	4,153	901	23,959	15,367	39,326
Miscellaneous expense	1,205	2,599	45	130,108	13,041	1,184	148,162	38,401	184,563
Miscellaneous taxes	-	-	-	122,213	-	-	122,213	451	122,664
Equipment purchases	7,732	3,638	-	7,883	-	-	19,351	590	19,941
Office expense	68,290	12,574	31,714	12,403	10,330	1,830	135,141	33,063	168,204
Postage	1,378	228	178	123	484	-	2,387	37,767	40,154
Professional fees	2,825	-	6,559	32,542	-	-	41,926	90,770	141,696
Staff development and training	10,191	1,323	1,065	6,558	1,760	1,228	22,125	24,323	46,448
Subscriptions	-	-	-	115	-	-	115	327	442
Telephone	7,081	4,984	29,729	19,282	1,771	1,898	64,745	60,155	124,900
Travel	7,440	19,611	128,830	10,111	38,103	-	204,095	6,650	210,745
Vehicle	15,862	551	1,653	25,000	83,361	7,639	134,166	772	134,938
Rent	19,200	13,900	-	-	-	-	33,100	-	33,100
Space costs	18,019	244,532	454,835	922,645	15,968	-	1,755,989	160,957	1,916,956
Direct client assistance	8,012,822	140,913	7,532,435	14,183	52,443	2,284	15,755,080	45,928	15,801,008
In-kind expenses	-	69,852	-	-	-	-	69,852	-	69,852
<b>TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION</b>	<b>8,896,617</b>	<b>3,090,471</b>	<b>9,417,448</b>	<b>3,113,505</b>	<b>731,021</b>	<b>678,220</b>	<b>26,926,280</b>	<b>2,360,358</b>	<b>29,286,638</b>
Allocation of management and general expenses	867,450	270,911	825,533	272,830	64,081	59,453	2,360,358	(2,360,358)	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 10,763,067</b>	<b>\$ 3,361,382</b>	<b>\$ 10,242,979</b>	<b>\$ 3,386,435</b>	<b>\$ 795,102</b>	<b>\$ 737,673</b>	<b>\$ 29,286,638</b>	<b>\$ -</b>	<b>\$ 29,286,638</b>

See Independent Auditors' Report

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES  
FOR THE YEAR ENDED MAY 31, 2022**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2022 Total
<b>REVENUES AND OTHER SUPPORT</b>									
Government contracts	\$ 6,681,796	\$ 3,398,274	\$ 12,926,412	\$ 4,781	\$ 714,186	\$ 225,735	\$ 23,951,204	\$ 602,370	\$ 24,553,574
Program service fee	1,183,537	-	93,555	781,840	-	946,475	2,885,407	6,000	2,891,407
Rental income	-	-	84,048	1,713,405	-	-	1,797,451	20,185	1,817,636
Support	68,298	14,491	254,836	-	191,342	120,408	849,175	20,000	669,175
Sponsorship	-	-	-	-	-	28,520	28,520	-	28,520
Interest income	7	2	153	302	58	54	674	525	1,099
Forgiveness of debt	-	-	67,590	23,019	-	-	90,609	-	90,609
Miscellaneous	10,270	1,033	9,973	66,670	33,651	-	141,797	15,157	156,954
In-kind contributions	-	89,368	-	-	-	-	89,368	-	89,368
<b>Total revenues and other support</b>	<b>\$ 7,923,908</b>	<b>\$ 3,503,169</b>	<b>\$ 13,436,365</b>	<b>\$ 2,610,227</b>	<b>\$ 939,245</b>	<b>\$ 1,321,182</b>	<b>\$ 29,734,103</b>	<b>\$ 664,237</b>	<b>\$ 30,398,340</b>
<b>EXPENSES</b>									
Payroll	\$ 551,449	\$ 1,553,713	\$ 601,469	\$ 672,177	\$ 340,079	\$ 418,924	\$ 4,135,811	\$ 856,748	\$ 4,892,559
Payroll taxes	45,132	127,557	49,849	51,549	30,490	35,545	340,122	68,379	408,501
Employee benefits	137,544	387,109	140,322	217,637	27,775	137,184	1,047,571	101,743	1,149,314
Retirement	31,440	95,678	32,887	49,044	18,083	18,580	243,710	66,594	310,304
Advertising	1,066	12,573	428	7,537	8,801	-	30,405	5,120	35,525
Bank Charges	35	-	663	4,650	-	-	5,348	9,701	15,049
Computer cost	307	15,754	13,319	8,001	14,818	-	52,199	127,747	179,846
Contractual	828,975	15,258	87,421	26,033	-	35,197	892,882	83,330	1,056,212
Depreciation	-	26,438	134,036	674,506	-	3,810	838,790	150,983	989,773
Dues/registration	-	2,539	-	490	508	125	3,662	11,739	15,401
Duplicating	-	8,660	-	-	-	-	8,660	5,503	14,163
Insurance	6,123	16,620	35,676	62,106	19,858	7,313	147,699	45,537	193,236
Interest	-	423	9,536	48,822	-	278	59,059	118,506	177,565
Meeting and conference	-	-	354	3,255	832	2,862	7,303	1,636	8,039
Miscellaneous expense	870	2,917	120	112,217	5,388	5,102	127,414	30,814	158,228
Miscellaneous taxes	-	-	-	128,976	-	-	128,976	150	130,126
Equipment purchases	14,730	3,421	-	6,378	-	519	24,046	720	24,766
Office expense	43,201	8,735	22,754	10,409	3,513	90	68,702	24,071	112,773
Postage	190	383	28	24	171	-	796	33,927	34,723
Professional	1,075	-	4,323	26,930	-	220	32,548	85,753	118,301
Staff development and training	1,866	2,687	825	3,085	121	1,685	10,259	8,781	19,040
Subscriptions	-	-	-	228	-	-	228	160	408
Telephone	5,147	3,727	21,670	19,709	1,930	1,298	53,481	46,594	100,075
Travel	4,715	18,859	11,158	14,784	26,330	249	76,065	1,428	77,523
Vehicle	9,433	-	2,099	24,565	79,218	13,061	128,374	1,420	129,794
Rent	8,000	16,300	-	-	24,595	-	48,895	-	48,895
Space costs	21,837	205,132	456,408	686,317	19,742	25	1,589,481	164,162	1,753,623
Direct client assistance	5,338,825	212,648	11,724,070	11,007	37,540	2,953	17,327,043	-	17,327,043
In-kind expenses	-	89,368	-	-	-	-	89,368	-	89,368
<b>TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION</b>	<b>7,051,760</b>	<b>2,826,493</b>	<b>13,349,415</b>	<b>3,070,446</b>	<b>658,791</b>	<b>683,000</b>	<b>27,839,905</b>	<b>2,031,266</b>	<b>29,671,171</b>
Allocation of management and general expenses	518,236	207,720	981,053	225,648	48,415	50,194	2,031,266	(2,031,266)	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 7,569,996</b>	<b>\$ 3,034,213</b>	<b>\$ 14,330,468</b>	<b>\$ 3,296,094</b>	<b>\$ 707,206</b>	<b>\$ 733,194</b>	<b>\$ 29,871,171</b>	<b>\$ -</b>	<b>\$ 29,671,171</b>

See Independent Auditors' Report

**SOUTHWESTERN COMMUNITY SERVICES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED MAY 31, 2023**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</b>	<b>ASSISTANCE LISTING NUMBER</b>	<b>PASS-THROUGH GRANTOR'S NAME</b>	<b>GRANTOR'S NUMBER</b>	<b>FEDERAL EXPENDITURE</b>
<b>U.S. Department of Agriculture</b>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	State of NH, Department of Health & Human Services	010-090-52600000-500589	\$ 389,773
Child and Adult Care Food Program	10.558	State of NH, Department of Education	Unknown	119,182
Food Distribution Cluster				
Commodity Supplemental Food Program	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	\$ 4,416
Commodity Supplemental Food Program (Food Commodities)	10.585	Community Action Program Belknap-Merrimack Counties	Unknown	102,824
				<u>107,240</u>
<b>Total U.S. Department of Agriculture</b>				<u>\$ 596,175</u>
<b>U.S. Department of Housing and Urban Development</b>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	City of Keene	19-038-CDPF	\$ 544,798
COVID-19 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	City of Claremont	45 Central Street	<u>112,387</u>
				\$ 657,165
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-102-500731	\$ 240,733
COVID-19 Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-102-500731	<u>37,684</u>
				278,417
Supportive Housing Program	14.235	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	187,871
Shelter Plus Care	14.238	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	305,243
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	220,487
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	85,407
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	<u>132,233</u>
				<u>438,107</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u>\$ 1,868,903</u>
<b>U.S. Department of Transportation Federal Transit Administration (FTA)</b>				
Formula Grants for Rural Areas	20.509	State of NH, Department of Transportation	04-96-96-964010-2916	\$ 381,464
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of NH, Department of Transportation	04-96-96-964010-2916	<u>92,381</u>
<b>Total U.S. Department of Transportation Federal Transit Administration (FTA)</b>				<u>\$ 473,845</u>

See Notes to Schedule of Expenditures of Federal Awards

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MAY 31, 2022**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</b>	<b>ASSISTANCE LISTING NUMBER</b>	<b>PASS-THROUGH GRANTOR'S NAME</b>	<b>GRANTOR'S NUMBER</b>	<b>FEDERAL EXPENDITURE</b>
<b>U.S. Department of Treasury</b>				
Emergency Rental Assistance Program	21.023	New Hampshire Housing	ERA1, ERA2	\$ 7,263,277
Emergency Rental Assistance Program	21.023	New Hampshire Housing	00FRF602PH9529A	<u>130,000</u>
Coronavirus State and Local Fiscal Recovery Funds	21.027	New Hampshire Housing	Emergency Temporary Housing	<u>62,710</u>
Total U.S. Department of Treasury				<u>\$ 7,456,087</u>
<b>U.S. Department of Energy</b>				
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Department of Energy	02-52-52-520010-33560000-074-500587	\$ 232,735
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Department of Energy	02-52-52-520010-X00X0000-074-500587	<u>130,448</u>
Total U.S. Department of Energy				<u>\$ 363,181</u>
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Aging Cluster</b>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, Department of Energy	02-52-52-520010-33540000-074-500587	\$ 811
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, DHHS, Bureau of Elderly & Adult Services	48030315	<u>57,087</u>
Grants to States to Support Oral Health Workforce Activities	93.238	State of NH, DHHS, NH Medicaid	1008368	373
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	State of NH, DHHS, Division of Public Health Services	90577150	97,445
Low Income Household Water Assistance Program	93.499	State of NH, Department of Energy	02-52-52-52010-19880000-500587, 02-52-52-52010-24520000-500587	229,492
Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Department of Energy	02-052-052-52010-33540000	8,709,925
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Department of Energy	02-62-52-520010-33540000-074-500587	135,169
COVID-19 Low Income Home Energy Assistance	93.568	State of NH, Department of Energy	02-052-052-520010-24490000	1,579,232
ARPA Low Income Home Energy Assistance (BWP)	93.568	State of NH, Department of Energy	02-052-052-520010-24490000-074-500587	<u>18,383</u>
Community Services Block Grant	93.589	State of NH, DHHS, Div. of Family Assistance	45012170	402,239
COVID-19 Community Services Block Grant	93.589	State of NH, DHHS, Division of Economic & Housing Stability	500731	<u>114,705</u>
Community Services Block Grant - Discretionary	93.570	State of NH, DHHS, Div. of Family Assistance	Unknown	22,652

See Notes to Schedule of Expenditures of Federal Awards

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MAY 31, 2023**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</b>	<b>ASSISTANCE LISTING NUMBER</b>	<b>PASS-THROUGH GRANTOR'S NAME</b>	<b>GRANTOR'S NUMBER</b>	<b>FEDERAL EXPENDITURE</b>
<b><u>U.S. Department of Health &amp; Human Services (continued)</u></b>				
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH011494	\$ 2,424,009
COVID-19 Head Start	93.600	Direct Funding	01CH011494	<u>177,773</u> \$ <u>2,601,852</u>
Total U.S. Department of Health & Human Services				\$ <u>11,967,375</u>
<b><u>U.S. Department of Homeland Security</u></b>				
Emergency Food and Shelter National Board Program	97.024	State of NH, DHHS, Office of Human Services	Unknown	\$ <u>1,548</u>
Total U.S. Department of Homeland Security				\$ <u>1,548</u>
<b>TOTAL</b>				\$ <u>22,726,014</u>

See Notes to Schedule of Expenditures of Federal Awards

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MAY 31, 2023**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Southwestern Community Services, Inc. under programs of the federal government for the year ended May 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southwestern Community Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 INDIRECT COST RATE**

Southwestern Community Services, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4 FOOD DONATION**

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

**NOTE 5 SUBRECIPIENTS**

Southwestern Community Services, Inc. had no subrecipients for the year ended May 31, 2023.

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

To the Board of Directors of  
Southwestern Community Services, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statement of financial position as of May 31, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated January 24, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered Southwestern Community Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control.

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

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

#### **Report on Compliance and Other Matters**

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

#### **Purpose of this Report**

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

*Leon McDermott & Roberts*  
*Professional Association*

Wolfeboro, New Hampshire  
January 24, 2024

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

To the Board of Directors of  
Southwestern Community Services, Inc.

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Southwestern Community Services, Inc.'s (a New Hampshire nonprofit corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southwestern Community Services, Inc.'s major federal programs for the year ended May 31, 2023. Southwestern Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southwestern Community Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2023.

**Basis for Opinion on Each Major Federal Program**

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

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

### **Responsibilities of Management for Compliance**

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

### **Auditors' Responsibilities for the Audit of Compliance**

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

*Leone McDermott & Roberts  
Professional Association*

Wolfeboro, New Hampshire  
January 24, 2024

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED MAY 31, 2023**

**SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of Southwestern Community Services, Inc. and related companies were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the consolidated financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the consolidated financial statements of Southwestern Community Services, Inc. and related companies, which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Southwestern Community Services, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major programs were: U.S. Department of Treasury; Emergency Rental Assistance Program, ALN 21.023; and U.S. Department of Energy; Weatherization Assistance for Low-Income Persons, ALN 81.042.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Southwestern Community Services, Inc. was determined to be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**SOUTHWESTERN COMMUNITY SERVICES, INC.**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED MAY 31, 2023**

**FINDINGS - FINANCIAL STATEMENT AUDIT**

**SIGNIFICANT DEFICIENCY**

**2022-001 – Lack of accurate and timely reconciliations**

**Condition:** There was a delay in accurate account reconciliations at May 31, 2022.

**Recommendation:** Internal control policies and procedures should be followed throughout the year to ensure accurate and timely reconciliations.

**Current Status:** The Organization has made improvements to their internal control policies and appears to be following the policies as designed.

Southwestern Community Services, Inc.  
Board of Directors - 2024 Composition

CHESHIRE COUNTY

SULLIVAN COUNTY

CONSTITUENT  
SECTOR

**Ron Nason**  
SCS Tenant

**Mary Lou Huffling**  
Fall Mountain Emergency Food  
Shelf  
Alstead Friendly Meals

**Heather Cameron**  
Head Start Policy Council  
Parent Representative

**Anne Beattie**  
Newport Service Organization

PRIVATE  
SECTOR

**Kevin Watterson, Chair**  
Clarke Companies (retired)

**David Edkins, Vice-Chair**  
Town of Walpole

**Dominic Perkins,**  
*Treasurer/Secretary*  
Senior VP, Retail Administration  
Savings Bank of Walpole

**Kerry Belknap Morris, M.Ed.**  
Early Childhood Education  
River Valley Community College

PUBLIC  
SECTOR

**Jay Kahn**  
State Senator, District 10

**Derek Ferland**  
Sullivan County Manager

**Andy Bohannon**  
Parks, Recreation and Facilities  
Director  
City of Keene

**Liz Emerson**  
Planning and Zoning  
Administrator  
Town of Charlestown

## KEY PERSONNEL

List everyone at your agency who will spend time under these contracts.

**Contractor Name:** Southwestern Community Services Inc.

NAME	JOB TITLE	ANNUAL SALARY	SEAS PAID % OF ANNUAL SALARY
Beth Daniels	Chief Executive Officer	\$121,534.40	0%
Margaret Freeman	Chief Financial Officer	\$120,213.34	0%
Heather Amer	Chief Operating Officer	\$82,000.00	0%
Sarah Croteau	Agency Fiscal Director	\$62,400.00	0%
Terra Rogers	Director	\$60,320.00	0%
Sheri Saraceni	Energy Service Assistant Director	\$44,720.00	0%
Canicka Koy	Energy Service Intake Technician	\$46,176.00	0%
Diane Graffin	Energy Service Intake Technician	\$32,240.00	0%
Kate Bellantoni	Receptionist	\$34,403.20	0%
Kristen Field	Intake	\$40,560.00	0%
Tina Blanchard	Bookkeeper	\$36,400.00	0%
Melinda Carroll	Energy Service Intake Technician	\$32,240.00	0%
Jennifer Plummer	Energy Service Intake Technician	\$33,280.00	0%
Alicia Takes	Energy Service Intake Technician	\$32,240.00	0%
Michaela Lacoste	Energy Service Intake Technician	\$32,240.00	0%
Shanna Moody	Energy Service Intake Technician	\$23,400.00	0%
Angela Pomasko	Coordinator	\$34,320.00	0%
Anjelica Burns	Energy Service Office Assistant	\$46,176.00	0%
Beth Buther	Energy Service Office Assistant	\$31,200.00	0%
Sydney Santor	Energy Service Intake Technician	\$34,320.00	0%
Marnie Bouchard	EAP Manager/FAP/SEAS Intake	\$36,920.00	0%

## **Beth Daniels**

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### **Experience**

#### ***Southwestern Community Services, Inc., Keene, NH***

##### ***Chief Executive Officer***

07/2021 – Present

- Oversight of agency
- Working closely with the Board of Directors
- Supervision of Senior Staff
- Agency compliance

##### ***Chief Operating Officer***

03/2016 – 07/2021

- Oversight for all general operations of the agency
- Supervision of Program Directors
- Agency-wide initiatives
- Grant compliance

##### ***Director of Energy and Employment Programs***

10/2008 – 02/2015

- Oversee all daily operations for Fuel Assistance, Electric Assistance, Neighbor Helping Neighbor, Senior Energy Assistance, Weatherization, HRRP, CORE, and Assurance 16 as well as the employment programs Workplace Success, Work Experience Program, and WIA.

##### ***Career Navigator, Families at Work***

04/2006 – 10/2008

#### ***Second Start, Concord, NH***

##### ***Career Development Specialist***

11/2004 – 03/2006

- Facilitated daily job-readiness classes and skill-building exercises
- Assisted participants with barrier resolution and the job search process
- Maintained participant records and completed reporting requirements
- Received ongoing training in teaching techniques and learning styles

#### ***Southwestern Community Services, Inc., Keene, NH***

##### ***Case Manager, Homeless Services***

09/2002 – 10/2003

- Responsible for all daily operations of housing program, rules, and regulations
- Completed weekly and monthly progress reports
- Coordinated house meetings, workshops, case conferences, and life skills classes

##### ***Case Manager, Welfare-to-Work***

05/2000 – 09/2002

- Provided job placement and retention services for caseload of forty (40) clients
- Gained working knowledge of Department of Health & Human Services, Immigration & Naturalization Services, community agencies, and SCS

**Education and Training**

<b>Leadership Monadnock</b>	2016
<b>Grant Writing Workshop</b> Cheshire County	05/2012
<b>Nonviolent Crisis Intervention</b> Crisis Prevention Institute, Inc.	2012
<b>Leadership Training</b> Tad Dwyer Consulting	2010-2011
<b>Criticism &amp; Discipline Skills for Managers</b> CareerTrack	11/2007
<b>How to Supervise People</b> CareerTrack	11/2007
<b>Career Development Facilitator Training</b> National Career Development Association <i>120-hour NCDA training</i>	09/2005
<b>Certified Workforce Development Specialist</b> National Association of Workforce Development Professionals	06/2005
<b>Infection Control &amp; Bloodborne Pathogens</b> Home Health Care	01/2003
<b>Bachelor of Arts in Human Services</b> Franklin Pierce College <i>Graduated cum laude</i>	05/2002

**Projects/Appointments**

*Current Board Member, Monadnock Collaborate*

*Current Member, Executive Committee, Leadership Council for Healthy Monadnock*

*Current Member, Sullivan Count Public Health Advisory Council*

*Created Emerging Leaders Program, SCS*

***References Available***

Margaret Freeman



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### Experience

2000 – Present

Southwestern Community Services Inc.  
Keene, NH

Chief Financial Officer (2014 – present)

Supervising the quality of accounting and financial reporting of SCS; a Community Action Agency. Total funding of \$18 million; federal, state and local funding sources. Primary responsibilities include overseeing the accounting functions, implementation and monitoring of internal controls, reporting financial position to the Board of Directors, preparation of the annual A-133 audit, member of agencies Senior Staff.

Fiscal Director (2000-2014)

Responsible to lead and manage the daily operations of the Fiscal Department of SCS. Primary duties include budget preparation and analysis, financial statement preparation and audit coordination.

1993 –2000

Emile J. Legere Management Corp  
Keene, NH

Accountant

Provided bookkeeping for real estate management/development corp. Managed 16 affordable housing properties. Responsible for cash management, general ledger, A/P, A/R, financial statement prep, and audit prep. Leasing Manager of large commercial/retail property responsible for lease management and marketing of over 30 retail spaces.

### Education

Leadership New Hampshire, Graduate 2011

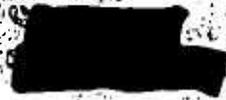
Plymouth State University, Plymouth, NH  
M.B.A., 1999

Keene State College, Keene, NH

B.S., Management, 1991; concentration Mathematics and Computer Science

— HEATHER AMER —  
ADMINISTRATIVE SUPERVISOR V

**CONTACT**



**PROFILE**

Eighteen years of customer service and public relations experience in the human services field. Recruiting, interviewing and hiring for many State Government positions. Expert knowledge of local area agencies as well as eligibility guidelines for programs administered by the state and federal government. Meticulous, self-motivated, well organized, and a multitasker with a proven ability to perform in a fast-paced environment. Able to provide excellent customer service to a diverse population.

**SKILLS**

- LEADERSHIP
- PERFORMANCE MANAGEMENT
- EMPLOYEE RELATIONS
- ONBOARDING
- BENEFITS ADMINISTRATION

**EXPERIENCE**

State of New Hampshire Department of Health and Human Services Administrative Supervisor V Bureau of Family Assistance  
November 2011- Current

Plans, evaluates, organizes, and directs the correct application and implementation of program policy and procedures, and accurate and timely benefit issuance by coordinating, implementing, prioritizing and leading a team by supervising the daily work performance of 10 Family Services Specialists and 3 Family Services Associates. Ensures that department personnel are following all procedures, policies, and guidelines.

Reviews and analyzes program and performance management data, reports and statistical information for performance implications and reviews with subordinate staff to provide constructive feedback, goal setting and corrective action planning.

Participates in the development and directly responsible for the establishment, monitoring and evaluation of new work methods and office procedures to resolve operational problems, and daily staff workload activity schedules and contingency plans to respond effectively to planned and unplanned fluctuations in staff resources and District Office traffic and caseloads.

Identifies staff training needs, approves training requests and coordinates the provision of training strategies to enhance professional staff development knowledge, and work activity as well as conduct presentations and trainings to large groups or area agencies.

Responsible for personnel decisions and actions including performance evaluation, employee discipline including recommending termination, assigning work, and interviewing and selection of new staff.

**EDUCATION**

Franklin Pierce University

2014 - 2017

Bachelors of Arts Human Services, GPA 3.72

Degree Honors- Magna Cum Laude

Certified Public Supervisor  
Course- State of New  
Hampshire

2009

## SARAH CROTEAU

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### CAREER OBJECTIVE:

Highly motivated person seeking challenging position where my experience and education will bring value to your organization.

### Qualifications:

- Knowledge of Microsoft Word, Excel, Eagle Browser, Financial Edge, PaperSave, and Yardi Genesis 2
- Dedicated to exceptional customer service
- Self-motivated team member with experience in team work

### EDUCATION:

#### Bachelors of Science in Business Management

Minor in Economics

Keene State College, Keene, NH (2011)

### WORK EXPERIENCE:

#### Account Receivable

Southwester Community Services, Keene, NH (2019-present)

- Responsible for maintaining entries into Yardi Genesis 2 regarding tenant receipts via ACH draws, daily intake of money, or HUD payments for Limited Partnership and SCS properties
- Maintains entries into Financial Edge for general ledger and accounts receivable module
- Responsible for daily and weekly balances for properties and SCS
- Responsible for online banking activity for SCS and Limited Partnerships
- Responsible for collecting/receiving and depositing all cash receipts for SCS and Limited Partnership
- Work with program directors and vendors for following up and collecting payments
- Maintains database for agency insurance for journal entries and submitting reimbursement

#### Accounts Payable

Southwestern Community Services, Keene, NH (2016-2019)

- Enter invoices accurately and in a timely manner into Financial Edge for the agency and properties owned as well as Fuel Assistance Program for payment
- Prepare and print checks for the Fuel Assistance Program
- Work with employees to resolve any issues with invoices
- Assist other team members for reimbursement or submitting claims for taxes and insurance
- Retain records for agency owned vehicles for registration/insurance purposes
- Maintain file system for paid/unpaid invoices

#### Accounts Payable

Hamshaw Lumber, Keene, NH (2011-2016)

- Prep and enter invoices into Eagle Browser for 3 stores
- Select and pay invoices for 2 stores and post payment
- Monthly statement reconciliations for vendors including credit cards
- Work with vendors and staff to research any problems
- Maintain organized filing system for all paid inventory and non-inventory and unpaid invoices
- Assist accounts receivable by helping customer's pay on their account and answer questions

**Internship in Business Office**

Monadnock Developmental Services, Keene, NH (2011)

- Performed standard oversight of bank reconciliation, accounts payable, general ledger account review, and state compliance
- Conducted variance record keeping using the Great Planes record software including standard bookkeeping

**Waitress/Hostess**

Longhorn Steakhouse, Keene, NH (2007-2011)

- Responsible for substantial financial transactions
- Worked with customers in guaranteeing their satisfaction and positive experience
- Worked within a team dynamic that created high cuisine quality and overall dining experience
- Responsible for training new employees as a certified trainer

**PROFESSIONAL REFERENCES:**

- Available upon request

## *Terra Rogers*

**PROFESSIONAL PROFILE:** Current Director of Energy and Employment Programs with 10 years of experience in a non-profit setting.

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### **MANAGEMENT AND SOCIAL SERVICE SKILLS**

- Personnel Relations
  - Strong PC skills
  - Conduct employee reviews
  - Problem Solving
  - Lead and Motivate
  - Excellent Communication
  - Community Outreach
  - Decision Making
  - Interviewing
  - Database Management
  - Training and Development
  - Maintain Confidentiality
- 

### **EXPERIENCE**

**Southwestern Community Services (Keene/Claremont, NH)** 11/2006- Current  
*Director of Energy and Employment Programs 11/2015- Current*

Oversee all daily operations for Fuel Assistance, Electric Assistance, Neighbor Helping Neighbor, Senior Energy Assistance, Weatherization, HRRP, CORE, and Assurance 16 as well as the employment programs Workplace Success, Work Experience Program, and WIA.

*WIOA Employment Counselor 11/2006- 11/2015*

Provide career management services to eligible customers with a focus on helping them obtain employment. Follows stringent guidelines and extensive documentation to help ensure program is running with federal and state government regulations. Serves as a liaison between customers, instructors, school administrators and businesses. Strong understanding of community resources to help provide appropriate referrals throughout the community.

**Staples (various locations throughout VT, ME, NY and NH)** 9/1996- 11/2006  
*Operations Manager*

Consistently promoted over a 10 year period. Established and maintained all store operations. Provided proper training, honest feedback and energized staff to help promote world class customer service that exceeded maximum sales goals. Fulfilled a broad range of HR functions, including recruiting and training employees, store payroll, administering benefits, overseeing disciplinary action and managing store personnel records.

### **EDUCATION**

*Granite State College- Concord, NH*

Bachelor of Science (BS) in Behavioral Science (Magnum Cum Laude) Graduated June 2012

*Sheri Saraceni*

**PROFESSIONAL PROFILE: Current Assistant Director of Energy and Employment Programs**

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**MANAGEMENT SKILLS**

- Personnel Relations
- Strong PC skills
- Human Resources
- Problem Solving
- Lead and Motivate
- Excellent Communication
- Community Outreach
- Decision Making
- Interviewing
- Database Management
- Training and Development
- Maintain Confidentiality

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**PROFESSIONAL WORK HISTORY**

**Southwestern Community Services [Keene/Claremont, NH] 8/2021- Current**

*Assistant Director of Energy and Employment Programs*

Help assist current Director with overseeing all daily operations for Fuel Assistance, Electric Assistance, Neighbor Helping Neighbor, Senior Energy Assistance and Assurance 16.

**Great Clips Salon [Keene, NH] 10/2014- 8/2021**

*Salon Manager*

Maintained all salon operations. Provided high end guest experience by providing a customer-oriented atmosphere through extensive staff customer service training. Fulfilled a broad range of HR functions, including recruiting, onboarding, evaluations, staff training, administering benefits, overseeing disciplinary action and managing salon personnel. Maintained staff scheduling, supply ordering, salon presentation/marketing and attended community events.

**C and S Wholesale Grocers [Keene, NH] 10/2006- 5/2011**

*Accounts Receivable Analyst*

Development and application of all EFT Customers

**EDUCATION**

*Keene Beauty Academy Park Ave- Keene, NH*

Graduated February 2013

NH Cosmetology Licensure

# Canicka Koy

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## EXPERIENCE

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**Community House, Inc.**, Brattleboro, VT

*Paraprofessional Educator*

October 2021 – May 2024

- Assisted teachers with classroom activities, maintaining a clean and organized learning environment.
- Coordinated and facilitated extracurricular events and field trips to enhance student experiences.
- Developed strong relationships with students and families, promoting a positive and inclusive classroom culture.
- Supported special needs students through personalized assistance and specialized teaching techniques.

**Price Chopper Supermarkets**, Keene, NH

*Price Accuracy Team Member*

January 2020 – September 2021

- Assisted customers with pricing issues and ensured timely resolution of any discrepancies.
- Maintained organized inventory and accurately tagged items for clearance and special sales.
- Updated and verified product pricing for accuracy, minimizing errors and discrepancies.

*Customer Service Supervisor*

August 2019 – September 2021

- Monitored and improved workflow, implementing effective solutions for common issues.
- Resolved escalated customer concerns efficiently, ensuring a positive shopping experience.
- Supervised and trained customer service staff, enhancing team performance and customer satisfaction.

**Aris**, Richmond, NH

*Respite Care Provider*

August 2018 – February 2019

- Assisted with daily living tasks, personal hygiene, and medication management.
- Provided compassionate care and companionship to homebound clients.
- Supported clients' quality of life through basic housekeeping and meal preparation.

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## EDUCATION

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**Keene High School**, Keene, NH

High School Diploma

Graduated June 2020

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## SKILLS

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- Assistive Technology
- Conflict Resolution
- Educational Software Proficiency
- Inventory Management
- Time Management
- Behavioral Analysis
- Customer Relationship Management
- First Aid & CPR Certified
- Microsoft Office Suite
- Sensory Integration Techniques

# Diane Graffin



## **CAREER OBJECTIVE**

Detail-oriented professional with 10+ years of experience and a proven knowledge of customer communications, customer service, and customer needs assessment.

## **PROFESSIONAL EXPERIENCE**

### ***Covenant Living of Keene***

*Receptionist July 2022-Present*

- Answer phones and transfer calls to other residents or staff
- Input Work orders, Itinerary forms, maintain the Calendar of Events
- Assist residents with scheduling appointments and Transportation needs
- Managing mail and notifying residents of incoming packages that can be picked up
- Faxing, copying, scanning documents or information residents need to have

### ***SOUTHEASTERN VERMONT COMMUNITY ACTION***

*Administrative Assistant/Receptionist, Jan.2021-July2022*

- Answer phones and forward to proper staff member or e-mail staff with information
- Data entry from large amount of returned surveys and sending out Thank You letters to all of those that sent in Annual Appeal checks. Copy, fold and stuff envelopes for over 2200 donors for mailing twice a year for Appeals. Input daily cash receipts log and distribute log, staff by e-mail and inner, copy, scan, and fax documents to staff in satellite offices
- Assisting walk-in clients and directing them to the proper staff member

### ***FENTON FAMILY DEALERSHIPS, Keene, NH***

*Accounting Associate, Oct 2018*

- Answer Phones, screen or forward calls, provide information and take messages along with interfiling all invoices for proper storage
- Receive payments and close invoices for services rendered and cash out register at end of shift

### ***HOME HEALTH CARE HOSPICE AND COMMUNITY SERVICES, Keene, NH***

*Switchboard Operator/Receptionist, Jun 2015 - Dec 2017*

- Telecommunications operator using multiline phone system for in house and in field staff along with clients and adhering to HIPPA regulations
- Copy, faxing and assembling informational brochures and mailings for the staff and public

### ***MONADNOCK SERVICE LINK, Keene, NH***

*Front Desk Receptionist, Jun 2013 - Jun 2015*

- Greet clients and walk-in's and page staff member that their client has arrived
- Answering phones and taking messages along with copying, scanning and e-mailing staff

### ***SMITHS MEDICAL , Keene, NH***

*Human Resources Office Assistant, Jul 2009 - Nov 2013*

- First point of contact for staff and visitors to assist them in answering their questions
- Maintaining incoming and outgoing mail and inputting employee their data into data base

**CHESHIRE MEDICAL CENTER, Keene, NH**

*Medical Records Coder, Jun 1995 - Jan 2006*

- ICD-9 and CPT coding on inpatient and outpatient records for billing purposes adhering strictly to HIPPA regulations
- Anatomy and Physiology and Medical Terminology

**EDUCATION**

**River Valley Community College, Claremont, NH**

*Certification Medical Administrative Assistant*

# KATHRYN F. BELLANTONI

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## SKILLS

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- Friendly and professional attitude
- Enthusiastic, knowledge-hungry learner
- Results driven achiever, and detail orientated

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## WORK & VOLUNTEER EXPERIENCE

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**Geskus Studio and Yearbook Publishing** - Seabrook, NH 2018  
*Seasonal School Photographer*

- Posed and photographed students, teachers, sports teams, individuals and class and school groups
- Set up and adjusted camera, lights and backdrop accessories
- Ensured confidentiality related to the school and all students
- Maintained friendly communication with students and staff to produce quality photographs

**Ashuelot Head Start** - Ashuelot, NH 2013-2016  
*Volunteer*

- Organized materials and classroom for activities and arranged bulletin board displays
- Prepared and served meals in accordance to nutrition guidelines
- Helped teach basic skills, such as color, letter, and numbers recognition
- Assisted with the Early Sprouts program, helping children to prepare and eat healthy foods

**Monadnock Vending** - Keene, NH 2006-2007  
*Cafeteria Services at Timken*

- Cleaned and sanitized work areas, and loaded equipment in dishwasher
- Stocked refrigerator and stored food in designated containers
- Assisted cook with various tasks
- Prepared and maintained the salad bar
- Operated cash register, handled money, and gave correct change

**National Grange Mutual Insurance Company** - Keene, NH 2002-2003  
*Data Entry*

- Processed, prepared, and submitted applications for coverage to insurance
- Reviewed and verified data on insurance applications and policies
- Modified, updated, and processed existing policies and claims to reflect any change in beneficiary, amount of coverage, or type of insurance

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## EDUCATION AND TRAINING

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**Rochester Community Education** - Rochester, NH 2019  
*Adult High School Diploma*

**Dublin Christian Academy** - Dublin, NH 1998-2002

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## KRISTEN FIELD

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### SKILLS

- In-depth knowledge of trauma informed care
  - Compassionate
  - Knowledge of local resources
  - Calm demeanor, even in crisis
  - Excellent time management
  - Strong ability to hold space for others
  - Strong office skills (organized, accurate, written communication, etc.)
  - Experience diffusing difficult situations
  - Extensive knowledge of mental health diagnosis and neurodiversity
  - Knowledge of court systems and legal procedures
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### EXPERIENCE

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#### **ENERGY CONSERVATION PROGRAM ASSISTANT SOUTHWESTERN COMMUNITY SERVICES – KEENE, NH**

January 2022 - Present

Direct client communication regarding the Weatherization program process; maintaining waitlists, priority lists, client outreach; administration of the 21 in 21 community project including client communication and managing scheduling; ordering supplies for ECP staff; creating and maintaining training materials for agency staff; onboarding new staff; processing incoming program mail; other duties as assigned

#### **ENERGY SERVICES INTAKE TECHNICIAN SOUTHWESTERN COMMUNITY SERVICES – KEENE, NH**

February 2018 - Present

Processing applications for clients wishing to apply for fuel and electric assistance; determining which households fit the criteria for energy emergencies; referrals to outside agencies for additional assistance; responsible for creating of Intake Technician and Program Assistant Training Manuals; often called upon to create or re-vamp forms and client correspondence

#### **PROGRAM ASSISTANT SOUTHWESTERN COMMUNITY SERVICES – KEENE, NH**

June 2017 – February 2018

Reception duties; accepting deliveries; routing client calls to the appropriate program; diffusing angry clients in the lobby to determine how to best serve them; working within the Fuel Assistance Program to provide clerical support; scheduling appointments for staff; assisted with mass mailings; other duties as assigned

#### **PRODUCTION ASSISTANT C.E. BRADLEY LABORATORIES – BRATTLEBORO, VT**

September 2015 – June 2017

Contact and coordinate pick-ups and ship-outs with various transportation companies; Log and record retains for later testing and sampling; data entry; create bill of lading for shipments and customs paperwork for shipments out of country

**BILLING CLERK**

**C.E. BRADLEY LABORATORIES – BRATTLEBORO, VT**

January 2012 – September 2015

Invoice customers for orders placed; Track usage and sales; Check pricing for incoming orders as well as updating raw material costs and filing pricing cards; Answer phones and respond to a variety of customer inquiries

**CUSTOMER SERVICE**

**UNITED NATURAL FOODS, INC – CHESTERFIELD, NH**

September 2006 – August 2008; January 2010 – May 2011

Processing orders for customers; answering questions regarding products and deliveries; listen to customer complaints and resolve to the best of my ability; created allocation orders for Whole Foods; worked closely with the Operations Manager to create orders for Blue Marble Brands

**QUALITY CONTROL ASSOCIATE**

**UNITED NATURAL FOODS, INC – CHESTERFIELD, NH**

August 2008 – January 2010

Organized and collected organic certification for over 800 vendors; verified all legal information on certificates pertaining to USDA regulations; processed credits for vendors on returned product; ran out of stock reports for accounting

**RECEPTION**

**WINSTON L. PROUTY CENTER – BRATTLEBORO, VT**

March 2006 – September 2006

Answered phones; Greeted parents coming into office; Helped to organize fund-raising drives; Helped to put information together for state certification

**RECEPTION**

**STATE FARM INSURANCE AGENCY – BRATTLEBORO, VT**

March 2006 – September 2006

Entered billing information for customers; entered payments into system; answered phones; began insurance process for new customers

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## EDUCATION

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### **B.A. FORENSIC PSYCHOLOGY – 2018 MINOR IN CRIMINAL JUSTICE**

Southern New Hampshire University

GPA: 2.7

Classes included: Abnormal psychology; Introduction to Psychology; Introduction to Criminal Justice; Corrections in the US; Counseling Processes; Crime and Violence; Criminal Law; Criminal Psychology; Ethics and the Criminal Justice Leader; Forensic Law; Forensic Psychology; Human Growth and Development; Introduction to Human Services; Juvenile Justice; Offender Rehabilitation; Psychology of Personality; Psychopaths, Sociopaths, and Serial Killers; Research Investigation; Sociology of Crime and Violence; Sociology of Deviant Behavior; Victims and the Justice System

### **CERTIFICATION IN PEER TRAUMA RECOVERY COACHING**

The International Association of Trauma Recovery Coaching

Material covered includes: Introduction to Trauma and Its Impact on Children; Intergenerational Trauma; Psychological, Emotional, and Relational Impact of Trauma; Addiction and Trauma Informed Care; Attachment and Attunement; Basic Coaching Skills; Trauma Recovery Coaching Skills; Adjunctive and Support Tools; Appointment protocols (including establishing client safety); Bodywork; Self-Care for Coaches; various business related lectures

This certification program also includes 12 hours of coaching practice; 5 hours of practicum coaching; a certification exam; and a portfolio

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## CONTINUING EDUCATION

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- Virtual Trauma Summit – June 22<sup>nd</sup> and 23<sup>rd</sup> 2020: 20 CEC's
- Virtual Trauma Summit – June 19<sup>th</sup> and 20<sup>th</sup> 2021: 20 CEC's

Tina Blanchard



## **Professional Summary**

Administrative professional with 15+ years of experience with excellent communication skills. Extremely proficient at multitasking, Prioritizing and meeting deadlines. Highly organized with attention to detail. Answering high volume of calls while handing in-person inquiries from clients and colleagues. Ability to work in a face-paced environment.

## **Work History**

**Billing Specialist | Adventure Limousine & Transportation | 9/21/2020 – Current**

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**Beth Daniels**

*Temp Agency*

**From:** Heather Amer  
**Sent:** Wednesday, August 21, 2024 2:53 PM  
**To:** Beth Daniels  
**Cc:** Mandy White  
**Subject:** FW: Melinda Carroll - Temp Energy Services Emergency Intake Technician candidate - Submittal

**From:** Nikita M [REDACTED]  
**Sent:** Thursday, October 12, 2023 4:15 PM

**Subject:** Melinda Carroll - Temp Energy Services Emergency Intake Technician candidate - Submittal

Good Afternoon,

I'm excited to present Melinda Carroll over in consideration in joining the SCS team in your energy services intake position! She has spent almost her entire career at Vermont Rail Systems where she performed a variety of duties. Her main focus had been customer service, serving internal and external clients to address service issues as well as coordinate complicated logistics around freight transportation. She has also assisted with EDI, billing, and many other processes over the course of her career there. She was most recently working through TPI as a data entry clerk where the basics of that job are similar to the duties listed for this role. She is comfortable with a dual monitor setup and multitasking multiple applications while on the phone to service clients. She has no limitation background or drug test concerns to disclose and is fully vaccinated with all boosters. She is able to start asap and has open availability for interviewing. I have listed her work history below for your review. Please let me know how you would like to proceed with Melinda!

Thank you,  
Nikita Ivy

Location: Westmoreland NH

Education: HS Diploma

Work Experience:

Commonwealth Dairy  
Data Entry Clerk  
8/2022 - 9/2022  
RFL: Expected to work federal holidays without holiday pay

Vermont Rail System  
Freight Agent  
1/1989 - 10/2020  
RFL: Retired to collect pension

**Nikita Ivy | Staffing Specialist**

support tasks as directed in a timely manner. Utilized computer along with other office machinery.

**Administrative Assistant to the Board of  
Selectmen / Assessors Office | Town of  
Westmoreland, NH | 2006  
to 2011**

Attended Selectmen meetings. Prepared minutes as well as the Selectmen's agenda. Also assembled the annual report. Prepared Warrants for the Tax Collector and updating property cards in the assessing software. Scheduled town hall rentals and assisted other board chairmen with various tasks. Handled in and outgoing calls. Scanned, sorted and filed all incoming and outgoing mail as well as maintained the company's website.

**Education**

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# Jennifer Plummer



## Career Goal

I am working on continuing to develop skills needed to work in Human Services work.

## Education

September 2011 - May 2016

**Keene State College, Keene NH - B.A. English Literature with Concentration in Writing**

Minors: Psychology, Philosophy, and Women and Gender Studies

## Additional Education

WorkReady NH October 2016-November 2016

- Developed Confidence and Soft Skills
- Gold Score on the Work Keys Exam, by ACT to Assess Valued Skills in the Workplace

## Certified Trainings

- Emergency Response Training 2015
- Suicide Prevention Training 2015
- Domestic Violence, Trauma, Mental Health & Substance Abuse 2014

## Conferences

- CLPP (Reproductive Rights) Conference April 2016
- BACCHUS (Peer Education) Conference March 2015 & 2016
- Men and Masculinity Conference March 2015
- Annual Weekend Leadership Retreat October 2011 - October 2015

## Service-Learning Projects

Historical Society January 2016 - May 2016

- Cataloged Articles About what Local Women were Doing During World War I
- Learned How to Keep Effective Field Notes

Monadnock Alcohol and Drug Abuse Coalition September 2015 - December 2015

- Practiced Searching for Small, Local Grants
- Worked With a Group to find 20 In-State, Primarily Local Grants

Keene State College English Department November 2014 - December 2014

- Created Posters and Brochures for Keene State College English Department Literature and Writing Options
- Reformatted the Course Advising Sheets for the Literature and Writing Options

Senior Project-Learning More About Victim Advocates September 2011-June 2011

- Worked with Attorney General's Office in Connection with Victim Witness Advocates
- Learned about Case Work As Both an Attorney and a Victim Witness Advocate with Focuses on Domestic Violence

## **Student Organizations**

**National Collegiate Scholars** February 2011- Present

**Mentors in Violence Prevention** September 2011 - May 2016

- Learned Effective Methods of Group Peer Education
- Led Discussions about a Variety of Topics Related to Relationship Violence and Sexual Assault
- Coordinated and Created Programs as Team Leader

## **Volunteer Work**

**Walk-A-Mile Planning Committee** January 2012-April 2013

- Helped Plan Walk-A-Mile In Her Shoes and Participated in Advertising
- Coordinated the Sign-Up Tables from March 2012 until April 2012

## **Experience**

November 2018- Present

**Michaels, Keene NH - *Frame Shop Manager***

- Worked with Customers to Design Framing Orders
- Oversaw Frameshop and Framers
- Maintained 5-Star Standards

May 2017 - November 2018

**Michaels, Keene NH - *Customer Experience Manager***

- Closed Nights and Weekends
- Broke Down Registers at the End of the Night
- Ensured Positive Customer Experience
- Supervised Front End

December 2016 - May 2017

**Michaels, Keene NH - *Store Associate***

- Cashier and Floor Work
- Sold Highest Amount of Books for Book Drive between March and April
- Quickly Helped Customers Locate Items on the Floor
- Helped Customers Find Alternatives For Products We Did Not Carry

February 2012 - May 2016

**Keene State College, Keene NH - *Tutor***

- Tutored both Logical Argumentation and Human Anatomy and Physiology
- Created Tutoring Plan Before Each Session

# Alicia Takes

## Cosmetologist/Shift Manager

### Contact



### Education

01/2008

GED

Adult Learning Center  
Claremont, NH

11/2008-01/2010

Cosmetology  
Keene Beauty Academy  
Keene, NH

### Summary

Ambitious Cosmetologist equipped to handle busy front desk operations. Goal oriented and meticulous professional committed to contributing to company growth. Drives company success with uncompromising work ethic, time management expertise and prioritization skills. Responsible and reliable professional committed to utmost level of customer service. Focused individual with 13 years of hands-on experience answering phone calls, scheduling appointments and directing guests. Compassionate shift manager eager to assist staff towards company and personal goals while completing all managerial duties in a timely manner.

### Experience

Supercuts – Cosmetologist

West Lebanon, NH

01/2009 – Current

- Multitasked and prioritized in a fast-paced work environment
- Engaged positively with clients to deliver memorable customer experiences that resulted in repeat business.
- Assisted customers with identifying product essentials to meet individual needs, fostering positive relationships with excellent communication for repeat business.
- Backed up reception desk by answering phones, scheduling appointments and processing payments.
- Handled cash and credit card payments daily with consistent accuracy.
- Performed scheduled inventory counts and supply audits.
- Created and optimized employee schedules for shift coverage.
- Prioritized and organized tasks to efficiently accomplish service goals.
- Worked successfully with diverse group of coworkers to accomplish goals and address issues related to our products and services.
- Worked closely with team members to deliver project requirements, develop solutions and meet deadlines.

### References

[Available upon request.]

**Beth Daniels**

*Temp Agency*

To:

Beth Daniels

Subject:

Energy Service Intake

Good evening maam,

> Michaela was at SCS as a dispatcher, however, was not a good fit for that particular position. Heather stated she might be a better fit for this position. Michaela is able to meet with you at your convenience and can start soon after. She is bilingual (German and English) She is very eager to find longevity!

>

> Location: Claremont NH

>

> Education GED - Depart of Corrections Cert for Officer, LNA/CNA FL and has a Federal clearance level G5

>

> Transportation : Has own vehicle

>

> Work History

> 06/22 - 07/22 South Western Community Services

>

Dispatcher - dispatcher truck, phone work and customer service

>

RFL: Terminated - not a right fit

>

> 12/21 - Current Edfinancial Services

>

Student Loan Officer - working with federal computer programs, verification of aid being given, talking to customers about finical health for loans, made over 140 calls a day (both inbound and out going) time management is a must here

>

RFL: Will give two week notice

>

> 05/19 - 12/21 NHHEAF

>

CSR - worked with student loans, worked with federal computer systems, made appointments with customers for loan aid, completed transactions over the phone for state loans, tracking and document control

>

RFL: Termed - Low - This facility called Edfinancial Services asking for them to hire her on

>

> 08/18 - 05/19 Department of Corrections

>

Correctional Officer - care, custody and control of inmates, in processing of inmates and out processing, care and control of personal belonging of inmates, getting inmates to and from courts

>

RFL: Voluntary Resignation with notice - had surgery at the time need 3-6 months of recovery

>

> 11/14 - 08/18 Charlotte Sherifs Department

>

Detention Intake Clerk - completing fingerprints and preps documents for inmates, build/maintain and update records, interpreted/ updated bailiff sheets/court orders, used NCiC/FCIC computer programs

>

RFL: Voluntary Resignation with notice - moved to NH

>

> Travis Dennison | Staffing Specialist

>

> [image003.jpg]https://urldefense.proofpoint.com/v2/url?u=http-

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# SHANNA R MOODY

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Professional administrative assistant with 30 years experience in a variety of office settings. Committed to excellent customer service both internally and externally. Highly organized and dedicated to growth of my skill set. Prepared to leverage past work experience for the growth and development of a new position.

## SKILLS

- Office Management/Organization
- Scheduling – Personal/Clinical
- Teaching/Training and Public Speaking
- Basic Bookkeeping – Payables/Receivables, etc.
- Daily Operations Management
- Leadership – One to One/Team
- Create/Nurture Community Partnerships
- Data/Record Keeping
- Grant Writing and Research
- Event Planning
- Social Media Management
- Website Development

## EXPERIENCE

**MARCH 2011 – PRESENT**

### **FOUNDER/DIRECTOR, SHINING SUCCESS**

Program development, fundraising, partnerships, management and day to day function of organization

**APRIL 2013 – PRESENT**

### **ADMINISTRATIVE ASSISTANT, LIFE FELLOWSHIP FOURSQUARE CHURCH**

Provide administrative support and daily operations management for Senior Pastor and church leadership team

**April 2013 – August 2015**

### **CLIENT SERVICES REPRESENTATIVE, MEALS ON WHEELS**

Responsible for interviewing and assessing client need, Update/file and keep accurate record of all client benefits, compliance and services received

**September 2012 – April 2013**

### **RECEPTIONIST/ESTHETICIAN, STRONG HOUSE SPA**

Receptionist duties for multi-faceted day spa and direct client services

Past Experience also includes medical offices and spas handling doctor and office schedules, following procedure/protocol, processing insurance claims, direct client services and team management. All positions requiring high levels of confidentiality and professionalism.

## **EDUCATION**

**NORTH COUNTRY SENIOR UNIFIED – NEWPORT, VT 1990**

**A.S.BUSINESS ADMINISTRATION, NORTHERN VERMONT UNIVERSITY – LYNDON 1993**

## **REFERENCES**

**Pastor David Grasso – Senior Pastor, Life Fellowship Foursquare Church**

[REDACTED]

**Tamara Golden – Leadership, Life Fellowship Foursquare Church**

[REDACTED]

**Liza McSwain – Board Member, Shining Success**

[REDACTED]

# Angela Pomasko

## **Dietary Aide/ Assistant Cook**

Dietary Aide/Cook with a vast knowledge from accounting, hands on building, customer support, order entry and fulfillment to farming and customer service/sales. Highly self motivated and goal oriented. Reliable, strong people skills and team leader/worker. Knowledge with factory operator responsibilities, hands on building with blueprint understanding. Looking to become a team member within a company to use my current knowledge. Hopeful for new growth and learning new skills to broaden opportunities.

## **Work Experience**

### **Dietary Aide/Cook**

Maplewood Senior Living - Westmoreland, NH  
December 2019 to Present

Assistant cook  
Dietary Aide  
Housekeeping  
Assisted Living organizer

### **Lead Assembler/Expediter**

Whitney Brothers Inc - Keene, NH  
2018 to Present

Wood manufacturing  
Machine operator  
Furniture Assembly  
Order Progression  
Data Entry  
Blue print processing  
Hardware Expediter  
Customer Order Fulfillment  
Packaging  
Time Management  
Construction/building knowledge  
Over looking assembly of furniture

### **Operator**

Teleflex - Jaffrey, NH  
2017 to 2018

Medical tubing line operator  
Microscope use  
Packaging

Data Entry  
Quality Inspection  
Production Orders - Start to finish  
Time Management  
Met production deadlines  
Individual job completion

Tracie's Community Farm - Fitzwilliam, NH  
2016 to 2016

Harvester

Organized CPA baskets  
Picked produce for daily share baskets  
Organized location of produce  
Collaboration with fellow harvesters  
Fulfilled orders for Commercial companies

**Staff Accountant**

McNamara Design - Walpole, NH  
2013 to 2014

Handled all Office expenses and Payroll  
Prepare financial statements  
Invoicing  
Bank Reconciliation  
Excellent interpersonal skills  
Customer Service Support  
Data Entry  
Answering Phones  
Filing Faxes, emails, etc.  
Provided executive level administrative support

**Accounting Assistant**

Entergy - Brattleboro, VT  
2010 to 2011

Meet demanding deadlines  
Prepare financial statements  
Excellent interpersonal skills  
Receive, sort & disburse mail/packages  
Bank reconciliation  
Billing & collections  
Invoicing  
Accounts Receivable / Payable  
Entry of all journal and general ledger entries  
Assist with month end closing  
Scheduling for upper management  
Answering Phones  
Provided executive level administrative support  
Filing Faxes, emails, ect.

Customer Service Support  
Data Entry  
Schedule meetings, events, ect.  
Collaborate with department leaders on weekly postings

**Office Assistant / Payroll Specialist**

C&S Wholesale Grocers, Inc - Brattleboro, VT  
2008 to 2009

Prepare financial statements & periodic reports for management to facilitate cost control  
Gamishments  
Payroll processing  
Union Payroll  
Insurance & investment deductions  
Check printing  
Time card / clock verification  
Vacation & earn time processing  
Review revenue and expense accounts  
Bank reconciliation  
Billing & collections  
Prepare dally schedules  
Scheduling for upper management  
Accounts Receivable / Payable  
Entry of all journal and general ledger entres  
Assist with month end closing  
Coordinate audit activities  
Schedule meetings, events, ect.  
Prepare daily/monthly agendas  
Travel coordinator  
Electronic billing  
Implement procedures for joint accounting systems  
Hands-on experience in billing, weekly payroll, and taxes  
Worked with supervisors to ensure timely and accurate payroll and accounting

**Internal Expediter / Accounting Assistant**

Findings Incorporated - Keene, NH  
2006 to 2008

Process monthly expense reports reflecting supporting documents  
Collaborate with department leaders on weekly postings for master reports  
Accurate and timely writing, editing, and preparation  
Assist with capital purchases, sales, direct vendor relations  
Meet demanding deadlines  
Provided executive level administrative support  
Responsible for accounting activities  
Ensure completion and review of all balance sheet reconciliations  
Identify and communicate findings of general ledger and balance sheet  
Work with internal and external auditors during reviews and audits  
Excellent interpersonal skills  
Accounts Receivable/Payable

Data Entry  
Customer Service Support

## Education

### **Bachelors Degree in Accounting**

Phoenix University  
2009 to 2014

### **Associates Certificate in Accounting**

River Valley Technical College - Keene, NH  
2004 to 2008

### **Diploma**

Fall Mountain Regional High School - Langdon, NH  
2000 to 2003

## Skills

- Windows 2000+  
Microsoft Word, Excel, PowerPoint, Access, Publisher, Money  
Adobe Illustrator  
Outlook Express  
Lawson  
Oracle  
Crystal Reports  
QuickBooks PRO
- Account Reconciliation
- Financial Statement Preparation
- General Ledger Accounting
- Balance Sheet Reconciliation
- Bank Reconciliation

**Beth Daniels**

*Temp Agency*

**To:** Beth Daniels  
**Subject:** FW: ~~Angelica Burns~~ Claremont candidate - Submittal

-----Original Message-----



Heather & Terra,

I have other candidates who have expressed interest in working for Southwestern Community Services, and I wanted to send along this candidate's bio in the event you have a future need at your Claremont location.

Angelica is currently working at Mascoma Bank in Windsor but is actively seeking a position (outside of banking!) in Claremont. She presents herself well. Was early for her interview, came in dressed in business casual attire, and could make eye contact and hold a conversation! She has been in banking for the last 2+ years but is feeling like it is not the right fit for her. She has experience being the 1st point of contact for all customers via phone or in-person, and she interacts daily with community members of all demographics. She prides herself in her ability to keep things confidential and tells me she can talk and chitchat with anyone! Angelica has a clear background check, no physical limitations, can pass a drug test, and is available to interview immediately.

Residence: Claremont, NH  
Education: High School Diploma  
Transportation: Has own reliable vehicle

4/24 – Present  
Mascoma Bank  
Bank Teller  
RFL: Still there – looking for an opportunity closer to home

5/22 – 4/24  
NH Community Federal Credit Union  
Bank Teller  
RFL: Voluntarily Resigned with notice – Accepted position at Mascoma Bank for growth potential

11/21 – 4/22  
Holiday Inn  
Front Desk Clerk  
RFL: Voluntarily Resigned – Accepted position at NHCFCU

Amber Farnham | Director, Recruiting Quality

## ELIZABETH (Beth) BUTLER

### Skills Summary

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- Accustomed to working in a fast paced, often stressful environment.
  - Expert at customer service and relationship building.
  - Fast and accurate word processing/data entry skills.
  - A multi-tasker; willing to assist with whatever tasks are needed.
  - Empathetic and understanding.
  - Able to interact with a diverse client base.
  - A quick learner: adapt easily to new systems and changes.
- Proficient in Microsoft Office, MUNIS, Google Workspace, AssetWorx, RecDesk, Outlook and Social Media Platforms

### Professional Highlights

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#### City of Keene, New Hampshire, Keene, NH (January 2017 – February 2023)

##### Account Clerk/Administrative Assistant, Finance Department (March 2020 – February 2023)

- Assisted with weekly payroll process for 400+ employees. Processed complete payroll run in absence of payroll administrator.
- Performed various accounting duties such as daily cash reports, weekly payroll reports, journal entries, bank ACH transfers.
- Assisted with Accounts Payable as needed.
- Posted daily batch receipts to MUNIS system.
- Reconciled donation accounts monthly; posted restitution payments.
- Maintained files for fixed asset reporting.

##### Administrative Assistant, Parks, Recreation and Cemeteries Department (January 2017-March 2020)

- Provided support for Superintendent of Parks/Recreation and Superintendent of Cemeteries, and Director of Facilities
- Assisted Director with grant writing.
- Assisted clients—in person and over the phone—with a variety of inquiries ranging from parks, playgrounds and after school programs to pickleball games.
- Maintained City of Keene cemetery database; entered all lot sales and interments, coordinated funeral services with staff, funeral homes and private citizens.
- Entered accounts payable batches into city-wide finance management system; reconciled daily cash.

#### Court Street Veterinary Hospital, Keene, NH (April 2007— July 2014)

##### Receptionist/Administrative Assistant

- Scheduled wellness and surgical appointments. Greeted all clients and pets at the reception desk, answered busy, multi-line telephone. Scheduled routine and surgery appointments.
- Documented all patient charts; corrected invoicing errors; performed special projects for office manager.
- Triage emergency calls, determined severity of situation and advised clients accordingly.
- Assisted with small animal handling when needed; filled prescriptions.
- Managed all delinquent accounts from time of delinquency to court proceedings if warranted.

#### Monadnock Habitat for Humanity, Keene, NH (part time, November 2015 – October 2019)

##### Administrative Assistant/Bookkeeper

- Posted accounts receivable and processed accounts payable in QuickBooks.
- Managed donor database, prepared mail merge letters and bulk mailings.
- Attended board meetings, created and distributed minutes.

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### Education

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#### Smith College

Northampton, Massachusetts  
Bachelor of Arts, English

ELIZABETH BUTLER

References

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**Andy Bohannon, Director**  
City of Keene  
Parks, Recreation, Facilities, and  
Cemeteries  
312 Washington Street  
Keene, NH 03431



**Chuck Sweeney, Superintendent**  
City of Keene  
Parks and Cemeteries  
312 Washington Street  
Keene, NH 03431



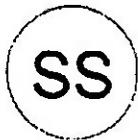
**Shirley Righter and  
Dr. Richard Righter, DVM**



**Karen Gray, Senior Accountant**  
City of Keene  
Finance Department  
3 Washington Street  
Keene, NH 03431



***Additional Professional and Personal References Available***



# Sydney Santor

## PROFESSIONAL SUMMARY

Organized and dependable candidate successful at managing multiple priorities with a positive attitude. Willingness to take on added responsibilities to meet team goals.

## SKILLS

- Data Entry
- Group and Individual Instruction
- Compassionate Communication
- Community Outreach Programs

## WORK HISTORY

### ENERGY SERVICES INTAKE TECHNICIAN 05/2021 to CURRENT **Southwestern Community Services | Claremont, NH**

- Answered phone calls and provided new clients with the required paperwork to initiate service.
- Offered compassionate and attentive guidance to clients during moments of crisis and trauma.
- Completed intake and reviewed.
- Explained eligibility requirements and application details.
- Attended case reviews and provided feedback on client progress.
- Assisted clients with completion of applications and paperwork.
- Scheduled appointments with applicants to gather information and explain benefits processes.
- Worked closely with EAP program.

### TEAM LEADER 09/2011 to 04/2023 **USAR | Rutland, VT**

- Established open and professional relationships with team members to achieve quick resolutions for various issues.
- Reviewed, implemented, and updated company records related to team activities for future reference.
- Monitored team performance and provided constructive feedback to increase productivity and maintain quality standards.

### PERIOPERATIVE TECHNICIAN 12/2020 to 03/2021 **Dartmouth-Hitchcock Medical Center | Hanover, NH**

- Transported patients from their rooms to the OR.
- Educated patients about procedures, answered questions, and provided comforting words to control anxiety and enhance procedure results.
- Operated and maintained medical equipment used to diagnose and treat patients.
- Cleaned and sterilized instruments, equipment, and surfaces.

**HOUSEKEEPER**

*12/2018 to 04/2019*

**Mt. Ascutney Resort**

- Vacuumed rugs and carpeted areas in offices, lobbies, and corridors.
- Disinfected and mopped bathrooms to keep facilities sanitary and clean.
- Engaged with guests on room requirements and amenities to promote overall satisfaction.
- Cleaned and stocked guest rooms by replacing used towels and linens vacuuming floors, making beds, and restocking bathroom items.
- Used chemicals by following safety protocols and procedures to avoid burns and injuries.
- Verified cleanliness and organization of storage areas and carts.
- Adhered to professional house cleaning checklist.

**CASHIER**

*08/2017 to 10/2020*

**Birney's Convenience Store | Claremont, NH**

- Greeted customers entering store and responded promptly to customer needs.
- Restocked and organized merchandise in front lanes.
- Operated cash register for cash, check, and credit card transactions with excellent accuracy levels.
- Helped customers complete purchases, locate items, and join reward programs.
- Addressed customer needs and made product recommendations to increase sales.
- Worked flexible schedule and extra shifts to meet business needs.
- Built relationships with customers to encourage repeat business.
- Counted money in cash drawers at beginning and end of shifts to maintain accuracy.
- Stocked, tagged and displayed merchandise as required.

**EDUCATION**

**High School Diploma**

*2012*

**Brattleboro Union Highschool, Brattleboro, VT**

Marnie Bouchard

Work Experience

**Walmart Online Grocery Personal Shopper**  
Walmart Online Grocery Personal Shopper  
2018 to Present

Help customers by shopping for their groceries and general merchandise ordered on walmart.com. Follow food safety guidelines to keep perishable goods fresh. Dispense groceries to customer's car. Greet, Help, and Thank customers with a smile!

**Executive Board Member**  
Claremont Opera House  
2017 to Present

My roles in this organization include Executive Secretary team member of other committee and of Strategic planning committee.

**Substitute Teacher**  
2015 to 2018

I work with grades kindergarten through 6th grade. I cover all areas of the teaching spectrum, including teachers, para professionals, specials, and special education.

**Independent Merchandising Contractor**  
Spar Inc  
2006 to 2017

My job responsibilities included merchandising for several companies in many different stores. The stores and companies included but are not limited to: Wal-Mart, Rite-Aid, Kohl's, Staples, P&G, Sonicare, Norelco, Icon Eyewear, and Sony. My responsibilities were POG resets, general merchandising, sales, returns, and bikes.

**Proprietor**  
2003 to 2006

I owned and operated an online used bookstore with the inventory of over 5000 books. I maintained power seller status for three years with excellent customer ratings before selling entire business in 2006.

**IT Technician**  
International Business Machines  
1995 to 2002

Responsible for assisting co-workers with software/hardware issues related to daily operations. Maintained production computer servers associated with manufacturing operations. I would escalate problems to appropriate personnel and would follow up on completion of said problems. Completed training of operation and troubleshooting of highly specialized software.

Education

Associate

Applied

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Elms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2864

NOV07'22 AM 11:07 RCVD Tel. (603) 271-3670

67

FAX No. 271-1526

Website:  
www.energy.nh.gov

October 24, 2022

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

**REQUESTED ACTION**

The Department of Energy respectfully requests authorization to enter into a **SOLE SOURCE** contract with Southwestern Community Services, Inc., (VC #177511), Keene, NH in the amount of \$11,821 for the Senior Energy Assistance Services (SEAS) Program, effective upon Governor and Executive Council approval through September 30, 2025. 100% Other Funds (NH DHHS).

Funds are available in the account below as follows for FY23 and are anticipated to be available in FY24 and FY25 upon the continued appropriation and availability of funds in the future operating budget, with the authority to adjust encumbrances in each of the State Fiscal Years through the Budget Office if needed and justified.

<u>NH Department of Energy, Fuel Assistance</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
02-52-52-520010-33540000-074-500587			
Grants for Pub Assist & Relief	\$4,433	\$5,910	\$1,478

**EXPLANATION**

This contract is **SOLE SOURCE** based on the historical performance of the Community Action Agencies (CAAs) with the New Hampshire Fuel Assistance Program (LIHEAP). The Senior Energy Assistance Services (SEAS) Program makes home energy more affordable for households with members who are sixty years of age or older, who are experiencing a home energy hardship, and who are not eligible for the state's Fuel Assistance Program under the current income limits. The CAAs determine eligibility for the Fuel Assistance Program and are able to efficiently distribute these funds to households in need that are not eligible for that program.

A federal grant under the Older Americans Act funds (Title IIIB) awarded to the New Hampshire Department of Health and Human Services (NH DHHS) Division of Elderly and Adult Services provides funding for the Senior Energy Assistance Services Program. A Memorandum of Understanding for this program was previously approved by the Governor and Executive Council on March 23, 2022, Item #25.

In the event that the Other Funds become no longer available, General Funds will not be requested to support this program.

Respectfully Submitted,

Jared Chicoine  
Commissioner

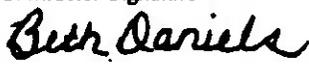
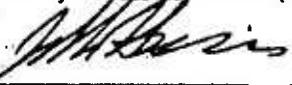
**Notice.** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

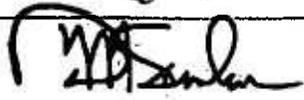
**AGREEMENT**

The State of New Hampshire and the Contractor hereby mutually agree as follows:

**GENERAL PROVISIONS**

**I. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Energy		1.2 State Agency Address 21 So. Fruit St., Ste. 10 Concord, New Hampshire 03301	
1.3 Contractor Name Southwestern Community Services, Inc.		1.4 Contractor Address 63 Community Way, PO Box 603, Keene, NH 03431	
1.5 Contractor Phone Number (603) 352-7152	1.6 Account Number 02-52-52-520010- 33540000-074-500587 52SEAS23	1.7 Completion Date September 30, 2025	1.8 Price Limitation \$11.821
1.9 Contracting Officer for State Agency Eileen Smiglowski, Fuel Assistance Program Administrator		1.10 State Agency Telephone Number (603) 271-8317	
1.11 Contractor Signature  Date: 10/21/22		1.12 Name and Title of Contractor Signatory Beth Daniels, CEO	
1.13 State Agency Signature  Date: 10/24/22		1.14 Name and Title of State Agency Signatory Jared Chicoine, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) <i>N/A</i> By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 11/4/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: 67 G&C Meeting Date: NOV 22 2022			



**SECRETARY OF STATE**

Contractor Initials **BD**  
 Date **10/31/22**  
 SCS 2101NHOASS  
 CFDA#93.044

**2. SERVICES TO BE PERFORMED.** The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.**

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

**5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

**6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee.

Award: 2101NHOASS

or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

#### 8 EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

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

#### 9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or

in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement.

#### 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

#### 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the

direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

**13. INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

**14. INSURANCE.**

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

**15. WORKERS' COMPENSATION.**

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A (*"Workers' Compensation"*).

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

**16. NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

**17. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

**18. CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

**19. CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

Award: 2101NHOASS

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

**21. HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

**22. SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

**23. SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

**24. ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

# NEW HAMPSHIRE DEPARTMENT OF ENERGY

## EXHIBIT A

### SPECIAL PROVISIONS

- 1 On or before the date set forth in Block 1.7 of the General Provisions, the Contractor shall deliver to the State an independent audit of the Contractor's entire agency by a qualified independent auditor in good standing with the state and federal government.
  - 1.1 This audit shall be conducted in accordance with the audit requirements of the 2 CFR 200, Subject F- Audit Requirements.
  - 1.2 This audit report shall include a schedule of revenues and expenditures by contractor or grant number of all expenditures during the Contractor's fiscal year. The Contractor shall utilize a competitive bidding process to choose a qualified financial auditor at least every four years.
  - 1.3 The audit report shall include a schedule of prior years questioned costs along with an agency response to the status of the prior years questioned costs. Copies of all OMB letters written as a result of audits shall be forwarded to NHDOE. The audit shall be forwarded to NHDOE within one month of the time of receipt by the agency, accompanied by an action plan for each finding or questioned cost.
- 2 The costs charged under this Agreement shall be determined as allowable under the cost principles detailed in CFR 200 Subpart E- Cost Principles.
- 3 Program and financial records pertaining to this Agreement shall be retained by the agency for 3(three) years from the date of submission of the final expenditure report per 2-CFR 200.333 0 Retention Requirements for Records and until all audit findings have been resolved.
- 4 No portion of the funds paid under this Agreement may be used for the purpose of obtaining additional Federal funds under any law of the United States, except is authorized under the law.
- 5 CLOSE OUT OF CONTRACT All final required reports and reimbursement requests shall be submitted to the State within thirty (30) days of the completion date (Agreement Block 1.7).
- 6 The Department reserves the right to extend this agreement for up to two(2) additional years, contingent upon satisfactory delivery of services, available funding, written agreement of the parties and approval of the Governor and Executive Council.
- 7 Paragraph 4 of the General Provisions is replaced as follows:

#### 4. CONDITIONAL NATURE OF AGREEMENT

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State, hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit B, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess

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CFDA 93.044

Contractor Initials **BO**

Date 10/21/22

of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, Or any other account in the event funds are reduced or unavailable.

- 8 Amend paragraph 9.2 of the General Provisions by deleting the sentence: "The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in Exhibit B."
- 9 Amend paragraph 9 of the General Provisions by adding the following subparagraphs:

9.3 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.

9.4 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan, including but not limited to, any information or data requested by the State, related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.

9.5 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the transition Plan.

9.6 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT B

SCOPE OF SERVICES

The Contractor agrees to provide Senior Energy Assistance Services to qualified low-income individuals and agrees to perform all such services and other work necessary to operate the program in accordance with the principles and objectives set forth in the Fuel Assistance Program Procedures manual and the other guidance as determined by the New Hampshire Department of Energy (NHDOE).

Senior Energy Assistance Services (SEAS) will be defined to include the following categories:

- 1 Outreach, eligibility determination, and certification of SEAS applicants.
- 2 Payments directly to energy vendors:
  - A Reimbursement for goods and services delivered.
- 3 Emergency Assistance in the form of reimbursement for goods or services.

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CFDA 93.044

Contractor Initials: **BD**  
Date: **10/21/22**

NEW HAMPSHIRE DEPARTMENT OF ENERGY

EXHIBIT C

PAYMENT TERMS

In consideration of the satisfactory performance of the services as determined by the State, the State agrees to pay over to the Contractor the sum of \$11,821.00 (which hereinafter is referred to as the "funds")

The following funds will be authorized:

\$11,821.00 for Senior Energy Assistance Services (SEAS)

The dates for this contract are upon Governor and Executive Council approval through September 30, 2025.

Approval to obligate the above-awarded funds will be provided in writing by the New Hampshire Department of Energy to the Contractor. Reimbursements will be made to the Contractor only after written documentation of cash needed is submitted to the State. Disbursement of these funds shall be in accordance with procedures established by the State.

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CFDA 93,044

Contractor Initials **BD**  
Date 10/21/22

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT D

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D: 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS  
ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS  
US DEPARTMENT OF EDUCATION - CONTRACTORS  
US DEPARTMENT OF AGRICULTURE - CONTRACTORS  
US DEPARTMENT OF LABOR  
US DEPARTMENT OF ENERGY

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D: 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference sub-grantees and sub-contractors) prior to award that they will maintain a drug-free workplace. Section 3017.630(e) of the regulation provides that a grantee (and by inference sub-grantees and sub-contractors) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the Agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government-wide suspension or debarment. Contractors using this form should send it to:

Fuel Assistance Administrator, New Hampshire Department of Energy,  
21 So. Fruit St., Ste. 10, Concord, NH 03301

- (A) The grantee certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession of or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
  - (b) Establishing an ongoing drug-free awareness program to inform employees about
    - (1) the dangers of drug abuse in the workplace;
    - (2) the grantee's policy of maintaining a drug-free workplace;
    - (3) any available drug counseling, rehabilitation, and employee assistance programs; and
    - (4) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
  - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
  - (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
    - (1) abide by the terms of the statement; and

**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS  
ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS, cont'd**

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS  
US DEPARTMENT OF EDUCATION - CONTRACTORS  
US DEPARTMENT OF AGRICULTURE - CONTRACTORS  
US DEPARTMENT OF LABOR  
US DEPARTMENT OF ENERGY**

- (2) notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
  - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) -- The grantees may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check  if there are workplaces on file that are not identified here.

Southwestern Community Services, Inc.  
Contractor Name

September 21, 2022 to September 30, 2025  
Period covered by this Certification

Beth Daniels, CEO  
Name and Title of Authorized Contractor Representative

Beth Daniels  
Contractor Representative Signature

10/21/22  
Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT E

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

CERTIFICATION REGARDING LOBBYING

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS
US DEPARTMENT OF LABOR
US DEPARTMENT OF ENERGY

Programs (indicate applicable program covered):
SEAS

Contract Period: September 21, 2022 to September 30, 2025

The undersigned certifies to the best of his or her knowledge and belief that:

- (1) No federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
(2) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions, attached and identified as Standard Exhibit E-1.
(3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Beth Daniels CEO
Contractor Representative Signature Contractor's Representative Title
Southwestern Community 10/21/22
Contractor Name Date

# NEW HAMPSHIRE DEPARTMENT OF ENERGY

## STANDARD EXHIBIT F

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

### CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

#### *Instructions for Certification*

- (1) By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH DOE's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when NH DOE determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the federal government, NH DOE may terminate this transaction for cause or default.
- (4) The prospective primary participant shall provide immediate written notice to the NH DOE agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549; 45 CFR Part 76. See the attached definitions.
- (6) The prospective primary participant agrees by submitting this proposal (contract) that should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by NH DOE.
- (7) The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by NHDOE, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).
- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (10) Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the federal government, NH DOE may terminate this transaction for cause or default.

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER  
RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS, cont'd**

*Certification Regarding Debarment, Suspension, and Other  
Responsibility Matters - Primary Covered Transactions*

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
  - (b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or for a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or a contract under a public transaction, violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
  - (d) have not within a three-year period preceding this application/proposal had one or more public (federal, state or local) transactions terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

*Certification Regarding Debarment, Suspension, Ineligibility and  
Voluntary Exclusion - Lower Tier Covered Transactions  
(To Be Supplied to Lower Tier Participants)*

By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:

- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency;
- (b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier-covered transactions and in all solicitations for lower tier-covered transactions.

Beth Daniels

Contractor Representative Signature

CEO

Contractor's Representative Title

Southwestern Community Services, Inc.

Contractor Name

10/21/22

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT G

CERTIFICATION REGARDING THE  
AMERICANS WITH DISABILITIES ACT COMPLIANCE

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

By signing and submitting this proposal (contract), the Contractor agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

*Beth Daniels*

Contractor Representative Signature

*CEO*

Contractor's Representative Title

*Southwestern Community Services, Inc.*

Contractor Name

*10/21/22*

Date

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT H

CERTIFICATION

Public Law 103-227, Part C

ENVIRONMENTAL TOBACCO SMOKE

In accordance with Part C of Public Law 103-227, the "Pro-Children Act of 1994", smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs either directly or through state or local governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities used for inpatient drug or alcohol treatment.

The above language must be included in any sub-awards that contain provisions for children's services and that all sub-grantees shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day.

*Beth Daniels*

Contractor Representative Signature

CEO

Contractor's Representative Title

*Southwestern Community Services, Inc.*

Contractor Name

*10/21/22*

Date

**EXAMPLE ONLY  
APPROVAL TO OBLIGATE  
FUEL ASSISTANCE PROGRAM**

Exhibit I

**STATE**

First 9/30/2022	ADMIN	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
<b>CONTRACTED BUDGET</b>	<b>538,220.00</b>	<b>5,646,370.00</b>	<b>82,200.00</b>	<b>357,200.00</b>	<b>6,623,990.00</b>
EXPECTED BUDGET	0.00	0.00	0.00	0.00	0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,165,551.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	1,165,551.00	0.00	0.00	1,165,551.00
NOT AUTHORIZED TO OBLIGATE	538,220.00	4,480,819.00	82,200.00	357,200.00	5,458,439.00

**BMCA**

First 9/30/2022	ADMIN	FA PROGRAM	SEAS	ASSURANCE 18	TOTAL
<b>CONTRACTED BUDGET</b>	<b>95,663.00</b>	<b>1,003,686.00</b>	<b>12,905.00</b>	<b>69,960.00</b>	<b>1,182,114.00</b>
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>207,112.00</b>	<b>0.00</b>	<b>0.00</b>	<b>207,112.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	207,112.00	0.00	0.00	207,112.00
NOT AUTHORIZED TO OBLIGATE	95,663.00	796,474.00	12,905.00	69,960.00	975,002.00

**SNHS**

First 9/30/2022	ADMIN	FA PROGRAM	SEAS	ASSURANCE 18	TOTAL
<b>CONTRACTED BUDGET</b>	<b>163,777.00</b>	<b>1,718,162.00</b>	<b>34,968.00</b>	<b>84,220.00</b>	<b>2,001,117.00</b>
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>354,578.00</b>	<b>0.00</b>	<b>0.00</b>	<b>354,578.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	354,578.00	0.00	0.00	354,578.00
NOT AUTHORIZED TO OBLIGATE	163,777.00	1,363,574.00	34,968.00	84,220.00	1,646,539.00

**SCS**

First 9/30/2022	ADMIN	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
<b>CONTRACTED BUDGET</b>	<b>83,835.00</b>	<b>879,501.00</b>	<b>11,821.00</b>	<b>64,960.00</b>	<b>1,040,117.00</b>
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>181,504.00</b>	<b>0.00</b>	<b>0.00</b>	<b>181,504.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	181,504.00	0.00	0.00	181,504.00
NOT AUTHORIZED TO OBLIGATE	83,835.00	697,997.00	11,821.00	64,960.00	858,613.00

**CAPSC**

First 9/30/2022	ADMIN	FA PROGRAM	SEAS	ASSURANCE 18	TOTAL
<b>CONTRACTED BUDGET</b>	<b>54,676.00</b>	<b>573,593.00</b>	<b>7,003.00</b>	<b>55,110.00</b>	<b>690,382.00</b>
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>118,373.00</b>	<b>0.00</b>	<b>0.00</b>	<b>118,373.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	118,373.00	0.00	0.00	118,373.00
NOT AUTHORIZED TO OBLIGATE	54,676.00	455,220.00	7,003.00	55,110.00	572,009.00

**TCCA**

First 9/30/2022	ADMIN	FA PROGRAM	SEAS	ASSURANCE 16	TOTAL
<b>CONTRACTED BUDGET</b>	<b>140,269.00</b>	<b>1,471,538.00</b>	<b>15,603.00</b>	<b>82,950.00</b>	<b>1,710,260.00</b>
EXPECTED BUDGET					0.00
PREVIOUSLY OBLIGATED	0.00	0.00	0.00	0.00	0.00
<b>THIS APPROVAL TO OBLIGATE</b>	<b>0.00</b>	<b>303,984.00</b>	<b>0.00</b>	<b>0.00</b>	<b>303,984.00</b>
TOTAL AVAILABLE TO OBLIGATE	0.00	303,984.00	0.00	0.00	303,984.00
NOT AUTHORIZED TO OBLIGATE	140,269.00	1,167,554.00	15,603.00	82,950.00	1,406,276.00

SEAS 2101NH0ASS  
CFDA#93.044

P37 Exhibit I  
Contractor Initials **BD**  
Date **10/21/22**

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), the New Hampshire Department of Energy must report the following information for any sub-award or contract award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principal place of performance
- 9) Unique identifier of the entity (UEI #)
- 10) Total compensation and names of the top five executives if:
  - a. More than 80% of annual gross revenues are from the Federal government and those revenues are greater than \$25M annually, and
  - b. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA-required data by the end of the month plus 30 days in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Sub-award and Executive Compensation Information*), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions, execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the New Hampshire Department of Energy and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Beth Daniels  
(Contractor Representative Signature)

Beth Daniels, CEO  
(Authorized Contractor Representative Name & Title)

Contractor Initials BD  
Date 10/21/22  
Page 1 of 2  
SEAS CFDA#93.044

NEW HAMPSHIRE DEPARTMENT OF ENERGY

STANDARD EXHIBIT J  
FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity Identifier (UEI) number for your entity is:

HMUUXK8M0JCS

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements?

NO

YES

If the answer to #2 above is NO, stop here.

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO

YES

If the answer to #3 above is YES, stop here.

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: \_\_\_\_\_

Amount: \_\_\_\_\_

Contractor Initials BD  
Date 10/21/20  
Page 2 of 2  
SI-AS-CFDA#93,044

**State of New Hampshire**  
**Department of State**

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NORTHWESTERN COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 19, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65514

Certificate Number: 0005755656



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 11th day of April A.D. 2022.

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

David M. Scanlan  
Secretary of State

CERTIFICATE OF AUTHORITY

I, Kevin Watterson hereby certify that  
(Name of the elected Officer of the Corporation/LLC, cannot be contract signatory.)

1. I am a duly elected Clerk/Secretary/Officer of Southwestern Community Services, Inc.  
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 18, 2021, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

VOTED: That Beth Daniels, CEO (may list more than one person)  
(Name and Title of Contract Signatory)

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

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

Dated: 10/21/2022

Kevin Watterson  
Signature of Elected Officer  
Name: Kevin Watterson  
Title: Chairperson



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
07/08/2022

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

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

<b>PRODUCER</b> Clark Mortenson Insurance PO Box 604 Keene NH 03431		<b>CONTACT NAME</b> Ana O'Donnell, CPV/CIC <b>PHONE (A/C, No, Ext)</b> (603) 352-2121 <b>FAX (A/C, No)</b> (603) 357-8491 <b>EMAIL ADDRESS</b> aodonnell@hilbgroup.com	
<b>INSURED</b> Southwestern Community Services Inc 83 Community Way PO Box 603 Keene NH 03431		<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Philadelphia Indemnity Insurance Co INSURER B: Maine Employers Mut Ins Co INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES      CERTIFICATE NUMBER: 2022 to 2023      REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJ <input type="checkbox"/> LOC <input type="checkbox"/> OTHER		PHPK2431763	06/30/2022	06/30/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RETIRED PREMISES (IF APPLICABLE) \$ 100,000 MEDICAL EXP. PER PERSON \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS COMPLETION ACC \$ 2,000,000
A	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> AN-AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK2431756	05/30/2022	06/30/2023	COMBINED SINGLE LIMIT (Per person) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB820819	06/30/2022	06/30/2023	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	<b>WORKERS COMPENSATION AND EMPLOYERS LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED* (Mandatory in NH) If #3 283000 under DESCRIPTION OF OPERATIONS desc	Y/N N	3102800788	04/01/2022	04/01/2023	<input checked="" type="checkbox"/> NEW STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE/EMPLOYEE \$ 500,000 E.L. DISEASE POLICY LIMIT \$ 500,000
A	<b>PROFESSIONAL LIABILITY</b>		PHPK2431763	06/30/2022	06/30/2023	EACH OCCURRENCE \$1,000,000 AGGREGATE \$2,000,000

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

3a State NH  
AR officers included for coverage

### CERTIFICATE HOLDER

### CANCELLATION

NH Department of Energy  
21 South Fruit Street, Ste 10  
Concord  
NH 03301

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

AUTHORIZED REPRESENTATIVE  
*[Signature]*

*Financial Statements*

---

**SOUTHWESTERN COMMUNITY SERVICES, INC.**  
**AND RELATED COMPANIES**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020  
AND  
INDEPENDENT AUDITORS' REPORTS AND  
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

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To the Board of Directors of  
Southwestern Community Services, Inc.  
Keene, New Hampshire

## **INDEPENDENT AUDITORS' REPORT**

### **Report on the Financial Statements**

We have audited the accompanying consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statement of financial position as of May 31, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Southwestern Community Services, Inc. and related companies as of May 31, 2021, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited Southwestern Community Services, Inc. and related companies' 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 5, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended May 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Other Information**

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2021, on our consideration of Southwestern Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southwestern Community Services, Inc.'s internal control over financial reporting and compliance.

*Leone McDermott & Roberts  
Professional Association*

October 22, 2021  
Wolfeboro, New Hampshire

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
MAY 31, 2021 AND 2020**

**ASSETS**

	<u>2021</u>	<u>2020</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,722,941	\$ 1,400,153
Accounts receivable, net	1,781,636	1,201,132
Prepaid expenses	82,628	57,168
Notes receivable	<u>2,357</u>	<u>2,357</u>
Total current assets	<u>3,569,562</u>	<u>2,660,810</u>
<b>PROPERTY</b>		
Land and buildings	28,937,986	19,243,210
Vehicles and equipment	565,380	541,236
Furniture and fixtures	<u>934,441</u>	<u>271,753</u>
Total property	30,437,807	20,056,199
Less accumulated depreciation	<u>14,621,952</u>	<u>8,557,576</u>
Property, net	<u>15,815,855</u>	<u>11,498,623</u>
<b>OTHER ASSETS</b>		
Investment in related parties	138,001	198,492
Due from related parties	55,138	59,067
Cash escrow and reserve funds	1,471,741	809,697
Security deposits	105,790	69,767
Other assets	<u>384</u>	<u>384</u>
Total other assets	<u>1,771,054</u>	<u>1,137,607</u>
Total assets	<u>\$ 21,156,471</u>	<u>\$ 15,297,040</u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 240,586	\$ 160,672
Accrued expenses	170,074	87,023
Accrued payroll and payroll taxes	244,003	228,394
Other current liabilities	148,854	149,154
Refundable advances	729,955	290,437
Current portion of long term debt	<u>142,174</u>	<u>125,324</u>
Total current liabilities	<u>1,675,646</u>	<u>1,041,004</u>
<b>NONCURRENT LIABILITIES</b>		
Long term debt, less current portion shown above	11,300,411	8,905,857
Economic Injury Disaster Loan	150,000	-
Paycheck Protection Program loan	<u>-</u>	<u>439,070</u>
Total noncurrent liabilities	<u>11,450,411</u>	<u>9,344,927</u>
Total liabilities	<u>13,126,057</u>	<u>10,385,931</u>
<b>NET ASSETS</b>		
Without donor restrictions	7,815,065	4,766,637
With donor restrictions	<u>215,349</u>	<u>144,472</u>
Total net assets	<u>8,030,414</u>	<u>4,911,109</u>
Total liabilities and net assets	<u>\$ 21,156,471</u>	<u>\$ 15,297,040</u>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MAY 31, 2021  
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
<b>REVENUES AND OTHER SUPPORT</b>				
Government contracts	\$ 14,451,497	\$ -	\$ 14,451,497	\$ 10,819,721
Program service fees	2,708,902	-	2,708,902	2,606,816
Rental income	1,857,741	-	1,857,741	1,165,032
Developer fee income	-	-	-	1,508
Support	465,614	136,024	601,638	593,610
Sponsorship	21,703	-	21,703	26,546
Interest income	1,402	-	1,402	9,224
Forgiveness of debt	518,501	-	518,501	79,338
Miscellaneous	239,096	-	239,096	148,113
In-kind contributions	65,414	-	65,414	187,553
	<u>20,129,870</u>	<u>136,024</u>	<u>20,265,894</u>	<u>15,416,461</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>65,147</u>	<u>(65,147)</u>	<u>-</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>20,195,017</u>	<u>70,877</u>	<u>20,265,894</u>	<u>15,416,461</u>
<b>EXPENSES</b>				
Program services				
Home energy programs	5,559,497	-	5,559,497	5,153,989
Education and nutrition	2,629,099	-	2,629,099	2,667,612
Homeless programs	5,516,502	-	5,516,502	2,060,655
Housing services	2,913,953	-	2,913,953	2,433,660
Economic development services	621,784	-	621,784	737,663
Other programs	750,430	-	750,430	775,342
	<u>17,991,265</u>	<u>-</u>	<u>17,991,265</u>	<u>13,848,921</u>
Supporting activities				
Management and general	1,948,672	-	1,948,672	1,761,642
	<u>19,939,937</u>	<u>-</u>	<u>19,939,937</u>	<u>15,610,563</u>
<b>CHANGE IN NET ASSETS BEFORE LOSS ON SALE OF PROPERTY</b>	255,080	70,877	325,957	(194,102)
<b>LOSS ON SALE OF PROPERTY</b>	-	-	-	(140)
<b>LOSS ON INVESTMENT IN LIMITED PARTNERSHIPS</b>	<u>(60,897)</u>	<u>-</u>	<u>(60,897)</u>	<u>(236)</u>
<b>CHANGE IN NET ASSETS</b>	194,183	70,877	265,060	(194,478)
<b>NET ASSETS, BEGINNING OF YEAR</b>	4,766,637	144,472	4,911,109	5,105,587
<b>NET ASSETS TRANSFERRED FROM LIMITED PARTNERSHIPS</b>	<u>2,854,245</u>	<u>-</u>	<u>2,854,245</u>	<u>-</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 7,815,065</u>	<u>\$ 215,349</u>	<u>\$ 8,030,414</u>	<u>\$ 4,911,109</u>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED MAY 31, 2021**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2021 Total
Payroll	\$ 488,387	\$ 1,516,514	\$ 491,084	\$ 725,103	\$ 320,843	\$ 433,128	\$ 4,011,087	\$ 752,116	\$ 4,763,183
Payroll taxes	25,674	108,585	37,005	43,514	30,248	33,024	276,033	120,487	396,520
Employee benefits	171,770	281,588	144,228	283,870	53,553	180,783	1,197,703	46,308	1,244,211
Management	32,004	85,776	24,671	51,306	20,780	14,236	220,587	65,985	286,572
Advertising	10	3,100	386	1,295	1,638	14,236	6,418	133	6,882
Bank charges	10	28,310	1,130	4,109	5,280	11	5,290	6,788	14,028
Computer cost	275	12,804	12,051	7,785	16,171	48,717	84,322	183,132	247,454
Contractual	1,007,401	26,438	42,984	61,431	680	48,717	1,174,007	58,518	1,232,525
Depreciation	-	2,280	117,987	602,838	543	7,620	755,883	153,182	909,165
Depreciation	69	6,180	33,483	57,081	543	-	6,229	8,018	11,772
Insurance	5,539	15,035	5,983	48,121	15,298	6,830	8,229	4,968	17,817
Meeting and conference	2,883	-	1,242	57,081	15,298	6,830	8,229	4,968	17,817
Miscellaneous expense	388	3,330	60,872	48,121	194	1,333	134,128	43,480	177,616
Miscellaneous items	18,064	17,479	126	840	194	1,333	61,749	1,637	2,784
Equipment purchases	300	380	3,300	37	548	1,359	1,127	1,837	2,964
Office expense	1,050	-	185	38,827	2,488	-	42,877	81,034	124,011
Other expense	3,408	1,327	185	2,488	614	1,183	8,185	17,341	26,526
Professional fees	-	-	-	98	-	-	98	2,787	2,885
Staff development and training	-	3,108	20,682	18,872	2,298	1,117	48,515	47,535	96,050
Subscriptions	2,420	12,328	7,212	9,515	16,538	1,117	51,487	5,678	57,172
Telephone	6,104	4,370	1,748	41,328	35,841	8,832	98,187	3,912	102,099
Traffic	8,147	24,668	1,748	41,328	21,112	8,832	45,771	45,771	91,542
Utilities	-	122,418	384,093	718,703	16,731	114	1,242,118	139,808	1,382,087
Rent	3,788,549	178,702	4,128,108	12,871	24,359	3,782	8,138,512	-	8,138,512
Special costs	-	63,814	-	-	-	-	63,814	-	63,814
Direct client assistance	-	-	-	-	-	-	-	-	-
Indirect expenses	-	-	-	-	-	-	-	-	-
<b>TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION</b>	<b>6,558,487</b>	<b>2,628,099</b>	<b>5,516,502</b>	<b>2,913,953</b>	<b>621,784</b>	<b>750,430</b>	<b>17,991,265</b>	<b>1,948,872</b>	<b>19,939,937</b>
Allocation of management and general expenses	622,161	284,783	597,904	313,616	67,347	81,781	1,848,672	(1,848,672)	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 6,181,628</b>	<b>\$ 2,913,882</b>	<b>\$ 6,114,006</b>	<b>\$ 3,229,609</b>	<b>\$ 688,131</b>	<b>\$ 831,711</b>	<b>\$ 19,839,937</b>	<b>\$</b>	<b>\$ 19,839,937</b>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED MAY 31, 2020**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2020 Total
Payroll	\$ 467,459	\$ 1,374,787	\$ 335,003	\$ 735,214	\$ 428,177	\$ 424,014	\$ 3,172,533	\$ 731,826	\$ 4,504,379
Payroll taxes	36,281	107,890	23,066	56,083	28,147	52,736	253,411	53,984	349,375
Employee benefits	153,770	412,407	121,495	271,770	83,802	183,079	1,221,273	45,011	1,266,284
Retirement	29,296	71,941	19,781	59,108	21,016	13,073	214,094	64,115	278,209
Advertising	728	3,084	83	2,632	3,999	2,100	12,626	591	13,217
Bank charges	4		17	4,117		54	4,192	7,458	11,644
Bad debt expense		43	185				240	4,000	4,240
Computer cost		28,174	4,539	8,170	13,541		57,223	105,243	223,696
Contractual		18,542	13,424	27,752	2,719	74,250	812,982	41,190	894,172
Depreciation		27,399	108,291	368,389		10,913	612,972	150,290	663,252
Dues/subscription		977		495			1,440	9,970	11,660
Duplicating		7,460					7,460	3,094	13,164
Insurance	6,067	13,070	24,590	56,660	14,271	5,068	171,156	36,841	157,897
Interest		7,188	7,527	26,965	4,913		51,710	114,661	166,391
Meeting and conference	457	1,042	262	4,813	1,118	3,029	8,831	13,679	23,700
Miscellaneous expense	3,543	1,597	60	44,189	4,722		54,274	18,105	72,379
Miscellaneous travel				81,947			81,947	200	82,142
Equipment purchases	24,949	1,046		8,428			33,020	30	33,050
Office expense	20,017	6,744	6,002	9,148	10,450		54,424	24,136	78,560
Postage	240	281	123	189	257		1,065	24,447	24,512
Professional fees		7,045	3,500	28,718			34,666	69,175	123,844
Staff development and training		2,135	648	1,208		415	7,494	2,787	10,281
Subscriptions				95			95	1,801	1,896
Telephone	2,263	1,808	17,624	17,624	3,178		44,179	41,601	85,780
Travel	6,792	18,310	12,802	7,545		15	73,849	3,051	76,900
Vehicle	3,902	5,121	5,574	20,678		8,896	81,620	8,202	100,022
Rent		25,570					25,570		25,570
Special costs		174,312	352,489	543,375			1,112,944	100,448	1,213,390
Direct client assistance	3,837,530	206,739	999,499	12,670		2,699	4,892,250		4,892,250
In-kind expenses		187,553				418	187,553		187,553
<b>TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION</b>	<b>5,153,989</b>	<b>2,887,612</b>	<b>2,080,655</b>	<b>2,433,680</b>	<b>737,863</b>	<b>775,342</b>	<b>13,848,821</b>	<b>1,781,642</b>	<b>15,610,563</b>
Allocation of management and general expenses	653,608	341,876	283,124	309,572	93,834	88,627	1,781,642	(1,781,642)	
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 5,809,596</b>	<b>\$ 3,029,488</b>	<b>\$ 2,372,779</b>	<b>\$ 2,743,252</b>	<b>\$ 831,697</b>	<b>\$ 873,969</b>	<b>\$ 15,010,563</b>	<b>\$</b>	<b>\$ 15,010,563</b>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 265,060	\$ (194,478)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	909,155	663,252
Loss on disposal of property	-	140
Loss on investment in limited partnerships	60,897	236
Forgiveness of debt	(518,501)	(79,338)
Decrease (Increase) in assets:		
Accounts receivable	(580,504)	42,337
Prepaid expenses	31,348	(5,446)
Interest receivable	-	45,547
Due from related parties	3,929	35
Security deposits	(2,242)	(8,771)
(Decrease) increase in liabilities:		
Accounts payable	22,045	(230,941)
Accrued expenses	36,929	(32,597)
Accrued payroll and payroll taxes	15,609	(5,506)
Other current liabilities	(300)	10,414
Refundable advances	439,518	109,443
Interest payable	-	(49,547)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>682,943</u>	<u>268,780</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property	<u>(432,400)</u>	<u>(136,174)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(432,400)</u>	<u>(136,174)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from long term debt	85,000	36,879
Repayment of long term debt	(272,062)	(127,826)
Proceeds from Economic Injury Disaster Loan	150,000	-
Proceeds from Paycheck Protection Program	-	439,070
<b>NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES</b>	<u>(37,062)</u>	<u>347,923</u>
<b>NET INCREASE IN CASH AND RESTRICTED CASH</b>	213,481	478,529
<b>CASH AND RESTRICTED CASH, BEGINNING OF YEAR</b>	2,210,050	1,731,521
<b>CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIPS</b>	<u>771,151</u>	<u>-</u>
<b>CASH AND RESTRICTED CASH, END OF YEAR</b>	<u>\$ 3,194,682</u>	<u>\$ 2,210,050</u>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	\$ <u>175,005</u>	\$ <u>165,929</u>
<b>SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES</b>		
Property financed by long term debt	\$ <u>787,599</u>	\$ <u>-</u>
Transfer of assets from newly consolidated LPs:		
Prepaid expenses	\$ 36,807	\$ -
Land and buildings	3,382,003	-
Furniture and fixtures	824,491	-
Security deposits	<u>33,781</u>	<u>-</u>
Total transfer of assets from newly consolidated LPs	\$ <u>4,077,082</u>	\$ <u>-</u>
Transfer of liabilities from newly consolidated LPs:		
Accounts payable	\$ 57,865	\$ -
Accrued expenses	46,122	-
Due to related parties	-	-
Long term debt	<u>1,890,298</u>	<u>-</u>
Total transfer of liabilities from newly consolidated LPs	\$ <u>1,994,285</u>	\$ <u>-</u>
Total partners' capital from newly consolidated LPs	\$ 2,853,948	\$ -
Partners' capital previously recorded as investment in related parties	<u>297</u>	<u>-</u>
Total transfer of partners' capital from newly consolidated LPs	\$ <u>2,854,245</u>	\$ <u>-</u>

See Notes to Consolidated Financial Statements

## **SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

#### **NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **General**

Southwestern Community Services, Inc. is a New Hampshire nonprofit corporation formed as an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in the Cheshire and Sullivan counties of New Hampshire. Various programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing, and homelessness prevention. Services are provided through Southwestern Community Services, Inc., and its related corporations, SCS Management Corporation, SCS Housing, Inc., SCS Development Corporation, SCS Housing Development, Inc., and various limited partnerships, as described below. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts.

##### **Principles of Consolidation**

The consolidated financial statements include the accounts of Southwestern Community Services, Inc. and the following entities (collectively the Organization) as Southwestern Community Services, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from the basic consolidated financial statements.

- SCS Management Corporation
- SCS Housing, Inc.
- SCS Development Corporation
- SCS Housing Development, Inc.
- Drewsville Carriage House Associates, Limited Partnership (Drewsville)
- Troy Senior Housing Associates, Limited Partnership (Troy Senior)
- Keene East Side Senior Housing Associates, Limited Partnership (Keene East Side)
- Winchester Senior Housing Associates, Limited Partnership (Winchester)
- Swanzey Township Housing Associates, Limited Partnership (Swanzey)
- Snow Brook Meadow Village Housing Associates, Limited Partnership (Snow Brook)
- Keene Highland Housing Associates, Limited Partnership (Keene Highland)
- Warwick Meadow Housing Associates, Limited Partnership (Warwick)

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(continued)**

**Basis of Accounting**

The consolidated financial statements of the Organization have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles.

**Basis of Presentation**

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor-imposed restrictions.

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's Board of Directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

As of May 31, 2021 and 2020, the Organization had net assets without donor restrictions and with donor restrictions.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended May 31, 2020 from which the summarized information was derived.

**Refundable Advances**

The Organization records grant and contract revenue as refundable advances until it is expended for the purpose of the grant or contract, at which time it is recognized as revenue.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

**In-Kind Support**

The Organization records various types of in-kind support including professional services and materials. Contributed professional services are recognized if the service received creates or enhances long-lived assets or requires specialized skill, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received.

**Estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows as of May 31:

	<u>2021</u>	<u>2020</u>
Cash, operations	\$ 1,722,941	\$ 1,400,153
Cash escrow and reserve funds	<u>1,471,741</u>	<u>809,897</u>
Total cash and restricted cash	<u>\$ 3,194,682</u>	<u>\$ 2,210,050</u>

**Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at May 31, 2021 and 2020. The Organization has no policy for charging interest on overdue accounts.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

**Current Vulnerability Due to Certain Concentrations**

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. For the years ended May 31, 2021 and 2020, approximately 71% and 69%, respectively, of the Organization's total revenue was received from government agencies. The future nature of the Organization is dependent upon continued support from the government.

**Concentration of Credit Risk**

The Organization maintains its cash accounts in several financial institutions, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

**Property and Depreciation**

Purchased property and equipment are stated at cost at the date of acquisition or at fair value at the date of receipt in the case of donated property. The Organization generally capitalizes and depreciates all assets with a cost greater than \$5,000 and an expected life greater than one year. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings and improvements	10 - 40 Years
Vehicles and equipment	5 - 10 Years
Furniture and fixtures	7 Years

The use of certain assets is specified under the terms of grants received from agencies of the federal government. These grants also place liens on certain assets and impose restrictions on the use of funds received from the disposition of the property. Depreciation expense for the years ended May 31, 2021 and 2020 totaled \$909,155 and \$663,252, respectively.

**Advertising**

The Organization expenses advertising costs as incurred.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 1**      **ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

**Income Taxes**

Southwestern Community Services, Inc. and SCS Management Corporation are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are not private foundations. As such, they are exempt from income tax on their exempt function income.

SCS Housing, Inc., SCS Development Corporation and SCS Housing Development, Inc. are taxed as corporations. SCS Housing Inc. has federal net operating loss carryforwards available for the May 31, 2021 and 2020 tax returns totaling \$1,230,191 and \$1,135,222, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2027. SCS Development Corporation has federal net operating loss carryforwards totaling \$542 and \$555 at May 31, 2021 and 2020, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2022. SCS Housing Development, Inc. has federal net operating loss carryforwards totaling \$59,861 and \$35,574 at May 31, 2021 and 2020, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2035.

The tax effects of the carryforwards as related to deferred tax assets is as follows as of May 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Tax benefit from loss carryforwards	\$271,025	\$246,404
Valuation allowance	<u>(271,025)</u>	<u>(246,404)</u>
Deferred tax asset	<u>\$ -</u>	<u>\$ -</u>

Drewsville, Troy Senior, Winchester, Keene East Side, Swanzey, Snow Brook, Keene Highland, and Warwick are taxed as partnerships. Federal income taxes are not payable by, or provided for these entities. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Organization's tax position taken on its income tax returns for all open years and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

**Fair Value of Financial Instruments**

FASB ASC Topic No. 820-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with ASC 820-10, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, Topic 820-10 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under ASC Topic 820-10 are described as follows:

***Level 1*** – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

***Level 2*** - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

***Level 3*** - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The carrying amount of cash, accounts receivables, prepaid expenses, accounts payable, accrued expenses, and refundable advances approximates fair value because of the short maturity of those instruments.

**Revenue Recognition**

Amounts received from conditional grants and contracts received for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

**Revenue Recognition (continued)**

**Program Service Revenue**

Program service revenue is recognized as revenue when the services are performed.

**Rental Revenue**

The Organization derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

**Performance Obligations and Contract Assets and Liabilities**

The performance obligations related to the lease contracts and program services are satisfied at a point in time. Revenue from performance obligations satisfied at a point in time consist of monthly rental payments and fees for program services. There are no contract assets or liabilities for the years ended May 31, 2021 and 2020.

**New Accounting Pronouncement**

In May 2014, FASB issued ASU 2014-09 (Topic 606) – Revenue from Contracts with Customers. The ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue from cash flows arising from contracts with customers. The Organization adopted the new standard effective June 1, 2020, the first day of the Organization's fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for any of the applicable revenue streams; as such, no cumulative effect adjustment was recorded. See revenue recognition policy above.

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(continued)**

**Functional Allocation of Expenses (continued)**

The costs of providing certain program and supporting services have been directly charged.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human services. The indirect cost rate is 12% effective from June 1, 2019 through May 31, 2022.

**NOTE 2 BANK LINE OF CREDIT**

The Organization has a \$250,000 revolving line of credit agreement with a bank. Interest is due monthly and is stated at the Wall Street Journal Prime Rate or at a floor rate of 4%. The line is secured by all the Organization's assets. As of May 31, 2021 and 2020, the interest rate was 4%. There was no outstanding balance at May 31, 2021 and 2020.

**NOTE 3 LONG TERM DEBT**

The long term debt at May 31, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
1% mortgage payable to New Hampshire Housing in monthly installments for principal and interest of \$891 through August 2032. The note is secured by real estate of the Organization (NHHFA, 96 Main Street).	\$ 127,000	\$ 136,370
Non-interest bearing mortgage payable to Community Development Finance Authority, in quarterly principal payments based on an operating income formula applied to affordable housing portion of the specified real estate. The note is secured by real estate of the Organization (CDFA, 96 Main Street).	27,589	29,589
5.25% note payable to a bank in monthly installments for principal and interest of \$988 through March 2021. The note was paid in full during the year ended May 31, 2021. The note was secured by real estate of the Organization (People's United Bank, Ashuelot).		9,652

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

<b>NOTE 3</b>	<b><u>LONG TERM DEBT (continued)</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through September 2031, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHHFA, 17 Pearl).	242,708	244,505
	Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through July 2032, unless there is surplus cash from which to make a payment, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHHFA, 41-43 Central).	376,066	376,363
	4.25% mortgage payable to a bank in monthly installments for principal and interest of \$1,875 through December 2016, with a balloon payment that was due January 2017. The note was amended during the year ended May 31, 2019, and is now due December 2026. Under the amendment, interest rate is 4.94% and monthly installments for principal and interest are \$1,957. The note is secured by real estate of the Organization (People's United Bank, Milestones).	112,702	130,230
	4.375% note payable to Rural Housing Service in monthly installments for principal and interest of \$11,050 through May 2049. The note is secured by real estate of the Organization (TD Bank, Keene Office).	2,134,970	2,175,749
	Non-interest bearing note payable to Cheshire County in New Hampshire. Payment is not necessary unless Organization defaults on contract. The note is secured by real estate of the Organization (CDBG, Keene Office).	460,000	460,000

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 3**      **LONG TERM DEBT (continued)**

	<u>2021</u>	<u>2020</u>
Note payable to a bank in monthly installments for principal and interest of \$2,463 including interest through May 2039. Interest is adjusted every five years based on remaining principal balance and "Classic Advantage Rate" provided by Federal Home Loan Bank of Boston which resulted in an interest rate of 4.67% at May 31, 2021 and 2020. The note is secured by real estate of the Organization (TD Bank, Keene Office/Community Way).	376,617	389,578
5.19% note payable to a bank in monthly installments for principal and interest of \$889 through May 2021. The note was paid in full during the year ended May 31, 2021. The note was secured by real estate of the Organization (TD Bank, 45 Central Street).		88,433
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, Ashuelot).	75,000	100,000
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, 112 Charlestown Road).	45,000	60,000

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

<b>NOTE 3</b>	<b><u>LONG TERM DEBT (continued)</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	Non-interest bearing note payable to New Hampshire Housing in annual payments in the amount of 50% of annual surplus cash through July 2042 at which time the remaining balance is due. The note is secured by real estate of the Organization (NHHFA, Second Chance).	794,189	794,189
	Non-interest bearing note payable to a county in New Hampshire. No payment is due and 5% of the balance is forgiven each year through 2032 when the remaining balance becomes due. The note is secured by real estate of the Organization (CDBG, Second Chance).	311,808	328,219
	Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Keene and SCS for the purpose of renovating Keene shelters. In total, SCS will receive \$472,000 from CDBG. SCS will receive the funds as progress is made. The note is secured by real estate of the Organization and will be fully forgiven providing the facility serves low- and moderate-income individuals for 20 years (CDBG, Keene Shelter).	326,899	9,500
	5.54% note payable to a finance company in monthly installments for principal and interest of \$543 through August 2022. The note is secured by a vehicle (Ally, Econoline Van).	7,815	12,637
	6.54% note payable to a finance company in monthly installments for principal and interest of \$442 through November 2023. The note was paid in full during the year ended May 31, 2021. The note was secured by a vehicle (Ally, GMC Acadia).	-	15,903
	2.99% note payable to a bank in monthly installments for principal and interest of \$820 through May 2031. The note is secured by real estate of the Organization (Savings Bank of Walpole, 45 Central Street).	84,395	-

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 3      LONG TERM DEBT (continued)**

	<u>2021</u>	<u>2020</u>
Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Keene and SCS for the purpose of renovating Keene shelters. In total, SCS will receive \$472,000 from CDBG. SCS will receive the funds as progress is made. The note is secured by real estate of the Organization and will be fully forgiven providing the facility serves low- and moderate-income individuals for 20 years (CDBG, Elm Street Shelter).	189,100	-
Non-interest bearing note payable to the City of Keene, New Hampshire. The note expires in June 2022 and payment is not necessary unless the Organization defaults on contract. The note is secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	77,100	-
Non-interest bearing note payable to the City of Keene, New Hampshire, with an original balance of \$240,000 reduced to \$204,000 when the Organization acquired the note from Keene Housing in July 2020. No payment is due and 5% of the balance is forgiven each year through June 2037. The note is secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	204,000	-
Troy Senior - Non-Interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in June 2029. The note is secured by real estate of the Organization (CDBG).	640,000	640,000
Troy Senior - Non-Interest bearing note payable to New Hampshire Housing Finance Authority to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHHFA).	140,210	140,210

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 3**      **LONG TERM DEBT (continued)**

	<b><u>2021</u></b>	<b><u>2020</u></b>
Keene East Side - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in December 2028. The note is secured by real estate of the Organization (CDBG).	900,000	900,000
Keene East Side - Non-interest bearing note payable to New Hampshire Community Development Finance Authority (CDFA) to fund energy upgrades and capital improvements. Beginning in 2016, 10% of the note is forgiven each year based on the rolling balance. The mortgage may be released after ten years in January 2026. The note is secured by real estate of the Organization (CDFA).	139,860	162,880
Keene East Side - Non-interest bearing note payable to New Hampshire Housing to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHHFA).	228,934	228,934
Swanzey - Non-recourse, 4.90% simple interest mortgage note payable to the New Hampshire Housing (HOME), due September, 2033, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	287,710	289,996
Swanzey - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due September 2043, payable in monthly installments of \$1,698, including interest at 2.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 40 year term of the mortgage.	353,561	365,474

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 3      LONG TERM DEBT (continued)**

	<u>2021</u>	<u>2020</u>
Snow Brook - Non-recourse, mortgage note payable to New Hampshire Housing, due July 2057, payable in monthly installments of \$2,002 including interest at 4.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	436,974	441,872
Snow Brook - Non-recourse, zero interest mortgage note payable to New Hampshire Housing (AHF), due June 2034, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	237,173	237,173
Winchester - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due May 2032, payable in monthly installments of \$370, including interest at 2.00%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHHFA).	43,450	46,978
Winchester - Non-recourse, zero interest bearing mortgage note payable to New Hampshire Housing (FAF), due May 2032, payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30-year term of the mortgage note (NHHFA).	79,609	85,028
Winchester - Non-recourse, zero interest bearing, direct subsidy AHP loan secured by the Partnership's land and buildings, subject to low-income housing restrictions under the terms of the AHP agreement. In the event of a default under the aforementioned agreement, the loan is due upon demand with interest accrued at a rate of 11.67% for the period the funds were outstanding (Federal Home Loan Bank).	150,000	150,000

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 3      LONG TERM DEBT (continued)**

	<u>2021</u>	<u>2020</u>
Keene Highland - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due August 2035, payable in monthly installments of \$3,122, including interest at 2.90%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHHFA).	434,765	
Keene Highland - 30 year, zero interest, non-recourse deferred mortgage note payable to the City of Keene, New Hampshire due June 2035, payment of principal is deferred until the due date, secured by land and buildings (City of Keene).	915,000	
Warwick - 30 year, zero interest, non-recourse deferred mortgage note payable to the Town of Winchester, New Hampshire due August 2036, payment of principal is deferred until the due date, secured by land and buildings (Town of Winchester).	<u>500,000</u>	
Total long-term debt before unamortized deferred financing costs	11,460,204	9,049,462
Unamortized deferred financing costs	<u>(17,619)</u>	<u>(18,281)</u>
	11,442,585	9,031,181
Less current portion due within one year	<u>142,174</u>	<u>125,324</u>
	<u>\$11,300,411</u>	<u>\$ 8,905,857</u>

The schedule of maturities of long term debt at May 31, 2021 is as follows:

<u>Year Ending</u> <u>May 31</u>	<u>Amount</u>
2022	\$ 142,174
2023	142,488
2024	146,073
2025	151,449
2026	157,310
Thereafter	<u>10,720,710</u>
Total	<u>\$11,460,204</u>

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 4 OPERATING LEASES**

The Organization leases facilities, equipment and vehicles under non-cancelable lease agreements at various financial institutions. Lease periods range from month to month to 2025. Monthly lease payments range from \$900 to \$3,625. Lease expense for the years ended May 31, 2021 and 2020 totaled \$148,143 and \$140,758, respectively.

Future minimum payments as of May 31, 2021 on the above leases are as follows:

<b>Year Ending May 31</b>	<b>Amount</b>
2022	\$ 69,243
2023	1,050
2024	720
2025	<u>120</u>
Total	<u>\$ 71,133</u>

**NOTE 5 ACCRUED COMPENSATED BALANCES**

At May 31, 2021 and 2020, the Organization accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$144,916 and \$141,970, respectively.

**NOTE 6 CONTINGENCIES**

Southwestern Community Services, Inc. is the 100% owner of SCS Housing, Inc. and SCS Housing Development, Inc. SCS Housing, Inc. and SCS Housing Development, Inc. are the general partners of eight limited partnerships formed to develop low-income housing projects through the use of Low Income Housing Tax Credits. Southwestern Community Services, Inc., SCS Housing, Inc. and SCS Housing Development, Inc. have guaranteed repayment of liabilities of various partnerships totaling approximately \$11,927,000 and \$13,988,000 at May 31, 2021 and 2020, respectively.

Partnership real estate with a cost basis of approximately \$27,348,000 and \$35,896,000 at May 31, 2021 and 2020, respectively, provides collateral on these loans.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 6**      **CONTINGENCIES (continued)**

The Organization receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of May 31, 2021 and 2020.

**NOTE 7**      **RELATED PARTY TRANSACTIONS**

During the years ended May 31, 2021 and 2020, SCS Housing, Inc. managed nine and eleven limited partnerships, respectively. Management fees charged by SCS Housing, Inc. totaled \$228,239 and \$295,814, for the years ended May 31, 2021 and 2020, respectively. Additionally, SCS Housing, Inc. has advanced the limited partnerships funds for cash flow purposes over several years.

The Organization has also advanced funds to a related entity for Department of Housing and Urban Development (HUD) sponsorship purposes.

The total amounts due and expected to be collected from the limited partnerships and related entities totaled \$55,138 and \$59,067 at May 31, 2021 and 2020, respectively.

**NOTE 8**      **EQUITY INVESTMENT**

Southwestern Community Services, Inc. and related companies use the equity method to account for their financial interests in the following companies:

	<u>2021</u>	<u>2020</u>
Cityside Housing Associates, LP	\$ (9,509)	\$ (9,505)
Marlborough Homes, LP	(43)	(27)
Payson Village Senior Housing Associates, LP	(12,524)	(12,514)
Railroad Square Senior Housing Associates, LP	(2,247)	(2,071)
Warwick Meadows Housing Associates, LP	-	(28)
Woodcrest Drive Housing Associates, LP	180,727	222,842
Westmill Senior Housing, LP	49	64
Keene Highland Housing Associates, LP	-	(269)
Alstead Senior Housing Associates, LP	<u>(18,452)</u>	<u>(18,441)</u>
	<u>\$ 138,001</u>	<u>\$ 180,051</u>

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 8 EQUITY INVESTMENT (continued)**

SCS Housing Development, Inc. is a 0.01% partner of Cityside Housing Associates, LP, Marlborough Homes, LP, Payson Village Senior Housing Associates, LP, Warwick Meadows Housing Associates, LP, Woodcrest Drive Housing Associates, LP, and Alstead Senior Housing Associates, LP, a 0.10% partner of Railroad Square Senior Housing Associates, LP, and a 1% partner of Westmill Senior Housing, LP during the years ended May 31, 2021 and 2020.

SCS Housing, Inc. is a 0.01% partner of Winchester Senior Housing Associates, LP, Swanzey Township Housing Associates, LP, Snow Brook Meadow Village Housing Associates, LP, and Keene Highland Housing Associates, LP during the years ended May 31, 2021 and 2020.

The remaining 99.99% ownership interest in Keene Highland Housing Associates, LP and Warwick Meadow Housing Associates, LP were acquired by Southwestern Community Services, Inc. during the year ending May 31, 2021 (see Note 13), and therefore the limited partnerships are included in the consolidated financial statements for the year ended May 31, 2021.

Summarized financial information for entities accounted for under the equity method, as of May 31, 2021 and 2020, consists of the following:

	<u>2021</u>	<u>2020</u>
Total assets	<u>\$ 53,169</u>	<u>\$ 56,632</u>
Total liabilities	15,200	16,530
Capital/Member's equity	<u>37,969</u>	<u>40,102</u>
	<u>\$ 53,169</u>	<u>\$ 56,632</u>
Income	\$ 3,267	\$ 3,408
Expenses	<u>4,719</u>	<u>4,707</u>
Net loss	<u>\$ (1,452)</u>	<u>\$ (1,299)</u>

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 9**      **RETIREMENT PLAN**

The Organization maintains a tax sheltered annuity plan under the provisions of Section 403(b) of the internal Revenue Code. All employees who have had at least 30 days of service to the Organization are eligible to contribute to the plan. The Organization begins matching contributions after the employee has reached one year of service. Employer contributions are at the Organization's discretion and totaled \$296,322 and \$278,209 for the years ended May 31, 2021 and 2020, respectively.

**NOTE 10**      **RESTRICTIONS ON NET ASSETS**

Net assets with donor restrictions are available for the following purposes:

	<u>2021</u>	<u>2020</u>
NNECAC – Annual Conference Fund	\$ 16,646	\$ 4,814
GAPS/Warm Fund	101,736	91,725
Transport	90,000	40,000
HS Parents Association	<u>6,967</u>	<u>7,933</u>
Total net assets with donor restrictions	<u>\$ 215,349</u>	<u>\$ 144,472</u>

**NOTE 11**      **BOARD DESIGNATED NET ASSETS**

The board designates a portion of the unrestricted net assets for WM Marcello GAPS funds. There was \$12,790 and \$14,888 designated by the board at May 31, 2021 and 2020, respectively.

**NOTE 12**      **FORGIVENESS OF DEBT**

During the years ended May 31, 2021 and 2020, the Organization realized forgiveness of debt income in connection with notes payable to Community Development Block Grant, HUD and Community Development Finance Authority. Forgiveness of debt income totaled \$79,431 and \$79,338 for the years ended May 31, 2021 and 2020, respectively.

The Organization recognized forgiveness of debt of \$439,070 related to the Paycheck Protection Program during the year ended May 31, 2021. See additional detail at Note 15.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 13 TRANSFER OF PARTNERSHIP INTERESTS**

During the year ended May 31, 2021, Southwestern Community Services, Inc. acquired a partnership interest in two low-income housing limited partnerships: Keene Highland and Warwick. The amount paid for the partnership interest in Keene Highland and Warwick was \$1 each, and at the time of acquisition, Southwestern Community Services, Inc. became the general partner.

The following is a summary of the assets and liabilities of the partnerships at the date of acquisition:

	<u>Keene Highland</u>	<u>Warwick</u>
Date of Transfer	07/01/2020	01/01/2021
Cash	\$ 156,907	\$ 68,061
Security deposits	21,321	12,460
Cash reserves	391,456	154,727
Property, net	2,769,245	1,237,249
Other assets	<u>25,946</u>	<u>10,861</u>
Total assets	<u>3,364,875</u>	<u>1,483,358</u>
Notes payable	1,372,220	518,078
Other liabilities	<u>85,048</u>	<u>18,939</u>
Total liabilities	<u>1,457,268</u>	<u>537,017</u>
Partners' capital	1,907,607	946,341
Partners' capital previously recorded as an investment in related parties	<u>269</u>	<u>28</u>
Partners' capital transferred	<u>\$ 1,907,876</u>	<u>\$ 946,369</u>

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 14**    **LIQUIDITY AND AVAILABILITY** :

The following represents Southwestern Community Services, Inc. and related companies' financial assets as of May 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,722,941	\$ 1,400,153
Accounts receivable	1,781,636	1,201,132
Due from related party	55,138	59,067
Notes receivable	2,357	2,357
Cash escrow and reserve funds	<u>1,471,741</u>	<u>809,897</u>
Total financial assets	<u>5,033,813</u>	<u>3,472,606</u>
Less amounts not available to be used within one year:		
Due from related party	(55,138)	(59,067)
Notes receivable	(2,357)	(2,357)
Reserve funds	<u>(1,471,741)</u>	<u>(809,897)</u>
Total amounts not available within one year	<u>(1,529,236)</u>	<u>(871,321)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,504,577</u>	<u>\$ 2,601,285</u>

The Organization has a goal to maintain unrestricted cash on hand to meet 30 days of normal operating expenditures, which are, on average, approximately \$1,559,000 and \$1,215,000 at May 31, 2021 and 2020, respectively. The Organization has a \$250,000 line of credit available to meet cash flow needs.

**NOTE 15**    **PAYCHECK PROTECTION PROGRAM**

In April 2020, the Organization received loan proceeds in the amount of \$439,070 under the Paycheck Protection Program (PPP). The PPP, is established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). If the Organization did not meet the loan criteria, the unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first ten months. The Organization has used the proceeds for purposes consistent with the PPP and the PPP loan has been forgiven in full. Therefore, forgiveness of the loan totaling \$439,070 has been recognized on the Consolidated Statement of Activities for the year ended May 31, 2021.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 16 ECONOMIC INJURY DISASTER LOAN**

During June 2020, the Organization received an Economic Injury Disaster Loan (EIDL) from the Small Business Administration with proceeds in the amount of \$150,000. The EIDL is payable over 30 years at an interest rate of 2.75% with a deferral of payments for one year from the date of the note. Installments, including principal and interest, of \$641 monthly begin in June 2021. The balance of principal and interest will be payable in May 2050. The loan is secured by the Small Business Administration.

The scheduled maturities of the EIDL as of May 31, 2021 were as follows:

<u>Year Ending</u> <u>May 31</u>	<u>Amount</u>
2022	\$ 3,201
2023	3,585
2024	3,685
2025	3,788
2026	3,893
Thereafter	<u>131,848</u>
	<u>\$ 150,000</u>

**NOTE 17 RECLASSIFICATION**

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

**NOTE 18 OTHER EVENTS**

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Organization's operations. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic. The Organization's business could also be impacted should the disruptions from COVID-19 lead to changes in consumer behavior. COVID-19 also makes it more challenging for management to estimate future performance of the businesses, particularly over the near to medium term.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED MAY 31, 2021 AND 2020**

**NOTE 19**    **SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through October 22, 2021, the date the financial statements were available to be issued.

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**  
**CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES**  
**FOR THE YEAR ENDED MAY 31, 2021**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2021 Total
<b>REVENUES</b>									
Government contracts	\$ 4,633,049	\$ 3,125,051	\$ 5,267,961	\$ 4,080	\$ 795,907	\$ -	\$ 13,826,118	\$ 625,379	\$ 14,451,497
Program service fees	1,028,348	-	56,851	848,971	-	778,732	2,708,902	-	2,708,902
Rental income	-	-	90,884	1,568,630	-	127	1,657,741	-	1,657,741
Support	55,182	9,969	242,175	-	180,072	114,194	601,572	66	601,638
Sponsorship	-	-	-	-	-	21,703	21,703	-	21,703
Interest income	13	11	198	366	22	35	667	735	1,402
Forgiveness of debt	-	-	58,411	23,020	-	-	79,431	439,070	518,501
Miscellaneous	1,947	3,908	4,813	119,379	25	30,302	169,234	60,962	239,096
In-kind contributions	-	65,414	-	-	-	-	65,414	-	65,414
<b>Total revenues and other support</b>	<b>\$ 5,718,519</b>	<b>\$ 3,204,353</b>	<b>\$ 5,719,182</b>	<b>\$ 2,690,448</b>	<b>\$ 878,116</b>	<b>\$ 952,153</b>	<b>\$ 19,130,782</b>	<b>\$ 1,195,112</b>	<b>\$ 20,285,694</b>
<b>EXPENSES</b>									
Payroll	\$ 486,387	\$ 1,518,514	\$ 491,084	\$ 725,103	\$ 350,843	\$ 430,136	\$ 4,011,087	\$ 752,116	\$ 4,763,183
Payroll taxes	25,874	106,588	37,005	43,514	30,248	33,024	278,033	120,497	398,530
Employee benefits	171,270	381,988	144,220	283,870	55,553	180,790	1,197,703	48,508	1,244,211
Retirement	32,604	85,778	24,671	51,308	20,780	14,238	228,357	66,965	296,322
Advertising	-	3,100	388	1,295	1,838	-	6,419	133	6,552
Bank charges	10	-	1,130	4,106	-	11	5,290	8,766	14,026
Computer cost	225	28,110	12,051	7,765	18,171	-	64,322	183,132	247,454
Contractual	1,007,401	12,804	42,954	61,431	680	48,737	1,174,007	59,518	1,233,525
Depreciation	-	79,438	117,907	603,938	-	7,020	793,903	153,192	909,135
Dues/registration	-	2,290	-	320	543	-	3,153	8,619	11,772
Duplicating	69	8,160	-	-	-	-	8,229	4,588	12,817
Insurance	5,539	15,035	33,483	57,881	15,298	8,800	134,126	43,400	177,616
Interest	-	5,955	5,983	48,121	-	1,660	61,749	113,918	175,667
Meeting and conference	-	-	-	840	154	133	1,127	1,637	2,764
Miscellaneous expense	2,863	-	1,242	82,239	9,548	1,359	97,249	2,675	99,924
Miscellaneous taxes	-	-	-	101,224	-	-	101,224	300	101,524
Equipment purchases	380	3,330	-	6,821	-	-	10,237	2,808	13,045
Office expense	19,084	17,479	60,872	11,834	2,568	749	112,596	49,579	162,185
Postage	300	368	128	37	348	-	1,179	31,999	33,178
Professional fees	1,090	-	3,300	38,627	-	-	42,977	61,034	124,011
Staff development and training	3,406	1,327	165	2,488	614	1,185	9,185	17,341	26,526
Subscriptions	-	-	-	98	-	-	98	2,767	2,865
Telephone	2,429	3,106	20,692	18,872	2,290	1,117	48,515	47,535	96,050
Travel	6,104	12,328	7,212	9,515	16,338	-	51,497	5,675	67,172
Vehicle	6,147	4,170	1,748	41,329	33,941	9,652	98,187	3,912	103,099
Rent	-	24,659	-	-	21,112	-	45,771	-	45,771
Space costs	-	122,478	384,093	718,703	16,731	114	1,242,119	138,968	1,382,087
Direct client assistance	3,788,549	178,702	4,128,109	12,971	24,399	3,782	8,135,512	-	8,135,512
In-kind expenses	-	65,414	-	-	-	-	65,414	-	65,414
<b>TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION</b>	<b>5,559,497</b>	<b>2,629,099</b>	<b>5,516,502</b>	<b>2,913,953</b>	<b>621,764</b>	<b>750,430</b>	<b>17,991,265</b>	<b>1,948,672</b>	<b>19,939,937</b>
Allocation of management and general expenses	602,181	284,783	997,504	315,618	67,347	81,281	1,948,672	(1,948,672)	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 6,161,678</b>	<b>\$ 2,913,882</b>	<b>\$ 6,114,006</b>	<b>\$ 3,229,569</b>	<b>\$ 689,131</b>	<b>\$ 831,711</b>	<b>\$ 19,939,937</b>	<b>\$ -</b>	<b>\$ 19,939,937</b>

See Independent Auditors' Report

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES  
FOR THE YEAR ENDED MAY 31, 2020**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2020 Total
<b>REVENUES</b>									
Government contracts									
Program service fee	\$ 4,516,118	\$ 3,020,857	\$ 1,759,258	\$ 21,581	\$ 797,710	\$ 33,800	\$ 10,151,333	\$ 468,388	\$ 10,619,721
Rental income	832,454		66,804	983,951	3,490	707,147	2,593,852	9,984	2,603,836
Developer fee income			97,328	1,087,704			1,185,032		1,185,032
Support	81,387	36,421	219,105	1,508			1,508		1,508
Sponsorship		6,800			114,117		114,844	27,736	593,610
Interest income	12						10,737		28,546
Forgiveness of debt		17	1,382	2,559	35		4,018	5,208	9,224
Miscellaneous			58,318	23,020			79,338		79,338
In-kind contributions	2,860	3,381	21,180	77,326	19,460		124,187	23,928	148,113
		167,553					167,553		167,553
<b>Total revenues</b>	<b>\$ 5,434,631</b>	<b>\$ 3,225,038</b>	<b>\$ 2,221,355</b>	<b>\$ 2,179,649</b>	<b>\$ 934,818</b>	<b>\$ 875,548</b>	<b>\$ 14,691,239</b>	<b>\$ 535,227</b>	<b>\$ 15,418,461</b>
<b>EXPENSES</b>									
Payroll	\$ 467,458	\$ 1,374,787	\$ 335,905	\$ 735,214	\$ 435,177	\$ 424,014	\$ 3,772,553	\$ 731,826	\$ 4,504,379
Payroll taxes	36,287	107,580	25,586	56,083	35,147	32,738	293,411	55,984	349,375
Employee benefits	135,770	412,407	121,495	271,770	85,902	193,929	1,221,273	45,011	1,266,284
Retirement	29,265	71,941	18,781	58,108	21,016	13,973	214,084	84,115	278,209
Advertising	728	3,084	83	2,832	3,969	2,100	12,626	591	13,217
Bank Charges	4		17	4,117		54	4,192	7,458	11,648
Bad debt		45	195				240	4,000	4,240
Computer cost		28,124	5,539	8,120	15,541		57,323	169,243	223,586
Contractual	776,055	18,582	13,824	27,752	2,719	74,250	912,082	41,190	954,172
Depreciation		27,389	108,291	368,399		10,913	512,972	150,280	663,252
Dues/registration		977		495	468		1,940	8,720	11,680
Duplicating		7,480					7,480	5,684	13,164
Insurance	6,087	13,010	24,560	58,680	14,271	5,968	121,156	36,841	157,997
Interest		7,196	7,527	36,985			51,710	114,881	166,591
Meeting and conference	457	1,042	262	4,913	1,118	2,029	9,621	13,879	23,700
Miscellaneous expense	3,543	1,507	60	44,189	4,722	163	54,274	18,105	72,379
Miscellaneous taxes				61,942			61,942	200	62,142
Equipment purchases	24,948	1,648		8,426			33,020	30	33,050
Office expense	20,017	8,744	6,002	9,148	10,480	33	54,424	24,136	78,560
Postage	240	281	123	188	252		1,063	24,447	25,512
Professional	2,045		3,200	28,718		706	34,669	89,175	123,844
Staff development and training		2,135	648	1,208	415	3,088	7,494	2,787	10,281
Subscriptions				95			95	1,891	1,898
Telephone	2,283	1,968	17,024	17,959	3,179	1,166	44,179	41,601	83,780
Travel	6,792	16,310	12,602	7,545	30,585	15	73,849	3,031	78,880
Vehicle	3,902	5,121	6,574	30,678	36,849	8,896	91,820	8,202	100,022
Rent		25,570					25,570		25,570
Specs costs		174,312	352,469	583,375	2,690	69	1,112,944	100,448	1,213,390
Direct client assistance	3,637,530	206,758	998,499	12,920	33,124	418	4,892,250		4,892,250
In-kind expenses		167,553					167,553		167,553
<b>TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION</b>	<b>5,153,989</b>	<b>2,687,812</b>	<b>2,080,655</b>	<b>2,433,680</b>	<b>737,663</b>	<b>775,342</b>	<b>13,648,921</b>	<b>1,761,642</b>	<b>15,610,563</b>
Allocation of management and general expenses	655,609	341,876	282,124	309,572	93,834	98,627	1,761,642	(1,761,642)	
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 5,809,598</b>	<b>\$ 3,029,688</b>	<b>\$ 2,322,779</b>	<b>\$ 2,743,252</b>	<b>\$ 831,497</b>	<b>\$ 873,969</b>	<b>\$ 15,610,563</b>	<b>\$ -</b>	<b>\$ 15,610,563</b>

See Independent Auditors' Report

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MAY 31, 2021**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURE</u>
<b>U.S. Department of Agriculture</b>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	State of NH, Department of Health & Human Services	010-090-5260000-102-500734	\$ 325,849
Child and Adult Care Food Program	10.558	State of NH, Department of Education	Unknown	165,379
Food Distribution Cluster				
Commodity Supplemental Food Program	10.565	State of NH, Department of Health & Human Services	010-090-5260000-102-500734	\$ 2,400
Commodity Supplemental Food Program (Food Commodities)	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	202,800
				<u>696,428</u>
<b>Total U.S. Department of Agriculture</b>				
<b>U.S. Department of Housing and Urban Development</b>				
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731	\$ 142,269
COVID-19 Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Homeless & Housing	05-95-42-423010-79270000	86,100
				<u>228,369</u>
Supportive Housing Program	14.235	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731	116,879
Shelter Plus Care	14.236	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731	309,035
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731	371,328
				<u>1,025,611</u>
<b>Total U.S. Department of Housing and Urban Development</b>				
<b>U.S. Department of Labor</b>				
<b>WIOA Cluster</b>				
WIOA Adult Program	17.258	Southern NH Services	Unknown	\$ 35,453
WIOA Dislocated Worker Formula Grants	17.278	Southern NH Services	Unknown	11,255
				<u>46,708</u>
<b>Total U.S. Department of Labor/WIOA Cluster</b>				
<b>U.S. Department of Transportation Federal Transit Administration (FTA)</b>				
Formula Grants for Rural Areas	20.509	State of NH, Department of Transportation	04-96-96-964010-2918	\$ 461,482
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of NH, Department of Transportation	04-96-96-964010-2918	50,512
				<u>511,994</u>
<b>Total U.S. Department of Transportation Federal Transit Administration (FTA)</b>				
<b>U.S. Department of Treasury</b>				
Coronavirus Relief Fund	21.019	State of NH, DHHS, Division of Economic & Housing Stability	SS-2021-BHS-03-HOUS-04	\$ 2,210,730
Coronavirus Relief Fund	21.019	New Hampshire Housing	Shelter Decompression	127,814
Coronavirus Relief Fund	21.019	New Hampshire Housing	Shelter Decompression	51,825
Coronavirus Relief Fund	21.019	Monadnock Developmental Services, Inc.	Long Term Care Stabilization Program	58,050
				<u>2,448,227</u>

See Notes to Schedule of Expenditures of Federal Awards

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MAY 31, 2021**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</b>	<b>ASSISTANCE LISTING NUMBER</b>	<b>PASS-THROUGH GRANTOR'S NAME</b>	<b>GRANTOR'S NUMBER</b>	<b>FEDERAL EXPENDITURE</b>
<b><u>U.S. Department of Treasury (continued)</u></b>				
Emergency Rental Assistance Program	21.023	New Hampshire Housing		\$ 1,184,928
Total U.S. Department of Treasury				\$ 3,633,155
<b><u>U.S. Small Business Administration</u></b>				
Disaster Assistance Loans	59.008	Direct Award	EIDL #127270008	\$ 150,000
Total U.S. Small Business Administration				\$ 150,000
<b><u>U.S. Department of Energy</u></b>				
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Office of Energy & Planning	01-02-024010-7706-074-500587	\$ 257,105
Total U.S. Department of Energy				\$ 257,105
<b><u>U.S. Department of Health &amp; Human Services</u></b>				
<b><u>Aging Cluster</u></b>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, Office of Energy & Planning	01-02-024010-7706-074-500587	\$ 4,867
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, DHHS, Bureau of Elderly & Adult Services	05-95-48-481010-7872	37,829
				\$ 42,796
<b><u>TANF Cluster</u></b>				
Temporary Assistance for Needy Families	93.558	Southern NH Services	Unknown	138,773
Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Office of Energy & Planning	01-02-02-024010-77050000-500587	4,163,409
Low Income Home Energy Assistance (BVP)	93.568	State of NH, Office of Energy & Planning	01-02-02-024010-77050000-500587	158,784
COVID-19 Low Income Home Energy Assistance	93.568	State of NH, DHHS, Administration for Children & Families, Office of Community Services	Grant #2001NHE5C3	40,746
				\$ 4,362,919
Community Services Block Grant	93.569	State of NH, DHHS, Div. of Family Assistance	500731	367,841
COVID-19 Community Services Block Grant	93.669	State of NH, DHHS, Division of Economic & Housing Stability	500731	234,886
				\$ 602,727
Community Services Block Grant - Discretionary	93.570	State of NH, DHHS, Div. of Family Assistance		22,852

See Notes to Schedule of Expenditures of Federal Awards

**SOUTHWESTERN COMMUNITY SERVICES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED MAY 31, 2021**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE
<u>U.S. Department of Health &amp; Human Services (continued)</u>				
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH011494	\$ 2,401,431
COVID-19 Head Start	93.600	Direct Funding	01HE000388	131,202
				\$ 2,532,633
Total U.S. Department of Health & Human Services				\$ 2,702,500
<u>U.S. Department of Homeland Security</u>				
Emergency Food and Shelter National Board Program	97.024	State of NH, DHHS, Office of Human Services	Unknown	\$ 11,008
Total U.S. Department of Homeland Security				\$ 11,008
<b>TOTAL</b>				\$ 14,654,569

See Notes to Schedule of Expenditures of Federal Awards

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MAY 31, 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Southwestern Community Services, Inc. under programs of the federal government for the year ended May 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southwestern Community Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 INDIRECT COST RATE**

Southwestern Community Services, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4 FOOD DONATION**

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

**NOTE 5 SUBRECIPIENTS**

Southwestern Community Services, Inc. had no subrecipients for the year ended May 31, 2021.

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

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

To the Board of Directors of  
Southwestern Community Services, Inc.  
Keene, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statement of financial position as of May 31, 2021, and the related consolidated statements of activities, functional expenses, and cash flows, for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 22, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered Southwestern Community Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control.

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*Leone McDermott & Roberts  
Professional Association*

October 22, 2021  
Wolfeboro, New Hampshire

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

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

To the Board of Directors of  
Southwestern Community Services, Inc.  
Keene, New Hampshire

**Report on Compliance for Each Major Federal Program**

We have audited Southwestern Community Services, Inc.'s (a New Hampshire nonprofit corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southwestern Community Services, Inc.'s major federal programs for the year ended May 31, 2021. Southwestern Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Southwestern Community Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southwestern Community Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southwestern Community Services, Inc.'s compliance.

**Opinion on Each Major Federal Program**

In our opinion, Southwestern Community Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2021.

### Report on Internal Control Over Compliance

Management of Southwestern Community Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southwestern Community Services, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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

*Leone McDermott & Roberts  
Professional Association*

October 22, 2021  
Wolfeboro, New Hampshire

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED MAY 31, 2021**

**SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of Southwestern Community Services, Inc. and related companies were prepared in accordance with GAAP.
2. No significant deficiencies disclosed during the audit of the consolidated financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the consolidated financial statements of Southwestern Community Services, Inc. and related companies, which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Southwestern Community Services, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs were: U.S. Department of Health and Human Services; Low-Income Home Energy Assistance, 93.568, Community Services Block Grant, 93.569, and Head Start, 93.600; and U.S. Department of Treasury; Coronavirus Relief Fund, 21.019, and Emergency Rental Assistance Program, 21.023;
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Southwestern Community Services, Inc. was determined to be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED MAY 31, 2021**

There were no findings or questioned costs that were required to be reported in the Schedule of Findings and Questioned Costs for the year ended May 31, 2020.

Southwestern Community Services, Inc.  
Board of Directors - 2022 Composition

CHESHIRE COUNTY

SULLIVAN COUNTY

CONSTITUENT  
SECTOR

**Ron Nason**  
SCS Tenant

**Mary Lou Huffling**  
Fall Mountain Emergency Food  
Shelf  
Alstead Friendly Meals

**Heather Cameron**  
Head Start Policy Council  
Parent Representative

**Anne Beattie**  
Newport Service Organization

PRIVATE  
SECTOR

**Kevin Watterson, Chair**  
Clarke Companies (retired)

**David Edkins, Vice-Chair**  
Town of Walpole

**Dominic Perkins, Secretary**  
Savings Bank of Walpole

**Kerry Belknap Morris, M.Ed.**  
Early Childhood Education  
River Valley Community College

PUBLIC  
SECTOR

**Jay Kahn**  
State Senator, District 10

**Derek Ferland**  
Sullivan County Manager

**Andy Bohannon**  
Parks, Recreation and Facilities  
Director  
City of Keene

**Liz Emerson**  
Planning and Zoning  
Administrator  
Town of Charlestown

**SCS SEAS**

**Key Personnel 2022-2023**

<b>Name</b>	<b>Job Title</b>	<b>Salary</b>	<b>% Paid from this Contract</b>	<b>Amount Paid from this Contract</b>
<b>Beth Daniels</b>	<b>Executive Director</b>	<b>\$100,000</b>	<b>0%</b>	<b>0</b>
<b>Terra Rogers</b>	<b>Director of Energy &amp; Employment Programs</b>	<b>\$57,200</b>	<b>0%</b>	<b>0</b>
<b>Sheri Saraceni</b>	<b>Assistant Director of Energy Services</b>	<b>\$41,600</b>	<b>0%</b>	<b>0</b>

**Beth Daniels**

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**Experience**

***Southwestern Community Services, Inc., Keene, NH***

***Chief Executive Officer***

07/2021 – Present

- Oversight of agency
- Working closely with the Board of Directors
- Supervision of Senior Staff
- Agency compliance

***Chief Operating Officer***

03/2016 – 07/2021

- Oversight for all general operations of the agency
- Supervision of Program Directors
- Agency-wide initiatives
- Grant compliance

***Director of Energy and Employment Programs***

10/2008 – 02/2015

- Oversee all daily operations for Fuel Assistance, Electric Assistance, Neighbor Helping Neighbor, Senior Energy Assistance, Weatherization, HRRP, CORE, and Assurance 16 as well as the employment programs Workplace Success, Work Experience Program, and WIA.

***Career Navigator, Families at Work***

04/2006 – 10/2008

***Second Start, Concord, NH***

***Career Development Specialist***

11/2004 – 03/2006

- Facilitated daily job-readiness classes and skill-building exercises
- Assisted participants with barrier resolution and the job search process
- Maintained participant records and completed reporting requirements
- Received ongoing training in teaching techniques and learning styles

***Southwestern Community Services, Inc., Keene, NH***

***Case Manager, Homeless Services***

09/2002 – 10/2003

- Responsible for all daily operations of housing program, rules, and regulations
- Completed weekly and monthly progress reports
- Coordinated house meetings, workshops, case conferences, and life skills classes.

***Case Manager, Welfare-to-Work***

05/2000 – 09/2002

- Provided job placement and retention services for caseload of forty (40) clients
- Gained working knowledge of Department of Health & Human Services, Immigration & Naturalization Services, community agencies, and SCS

**Education and Training**

<b>Leadership Monadnock</b>	2016
<b>Grant Writing Workshop</b> Cheshire County	05/2012
<b>Nonviolent Crisis Intervention</b> Crisis Prevention Institute, Inc..	2012
<b>Leadership Training</b> Tad Dwyer Consulting	2010-2011
<b>Criticism &amp; Discipline Skills for Managers</b> CareerTrack	11/2007
<b>How to Supervise People</b> CareerTrack	11/2007
<b>Career Development Facilitator Training</b> National Career Development Association <i>120-hour NCDA training</i>	09/2005
<b>Certified Workforce Development Specialist</b> National Association of Workforce Development Professionals	06/2005
<b>Infection Control &amp; Bloodborne Pathogens</b> Home Health Care	01/2003
<b>Bachelor of Arts in Human Services</b> Franklin Pierce College <i>Graduated cum laude</i>	05/2002

**Projects/Appointments**

*Current Board Member, Monadnock Collaborate*

*Current Member, Executive Committee, Leadership Council for Healthy Monadnock*

*Current Member, Sullivan Count Public Health Advisory Council*

*Created Emerging Leaders Program, SCS*

*References Available*

## *Terra Rogers*

**PROFESSIONAL PROFILE:** Current Director of Energy and Employment Programs with 15+ years of experience in a non-profit setting.

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### **MANAGEMENT AND SOCIAL SERVICE SKILLS**

- Personnel Relations
  - Strong PC skills
  - Human Resources
  - Problem Solving
  - Lead and Motivate
  - Excellent Communication
  - Community Outreach
  - Decision Making
  - Interviewing
  - Database Management
  - Training and Development
  - Maintain Confidentiality
- 

### **EXPERIENCE**

**Southwestern Community Services [Keene/Claremont, NH] 11/2006- Current**

*Director of Energy and Employment Programs (11/2015- Current)*

Oversee all daily operations for Fuel Assistance, Electric Assistance, Neighbor Helping Neighbor, Senior Energy Assistance and Assurance 16.

*WIOA Employment Counselor (11/2006- 11/2015)*

Provide career management services to eligible customers with a focus on helping them obtain employment. Follows stringent guidelines and extensive documentation to help ensure program is running with federal and state government regulations. Serves as a liaison between customers, instructors, school administrators and businesses. Strong understanding of community resources to help provide appropriate referrals throughout the community.

**Staples [various locations throughout VT, ME, NY and NH] 9/1996- 11/2006**

*Operations Manager*

Consistently promoted over a 10 year period. Established and maintained all store operations. Provided high end customer service which helped to continuously exceed maximum sales goals. Fulfilled a broad range of HR functions, including recruiting, onboarding, evaluations, staff training, administering benefits, overseeing disciplinary action and managing store personnel. Managed staff payroll, store scheduling, company marketing and overall store presentation.

### **EDUCATION**

*Granite State College- Concord, NH*

Bachelor of Science (BS) in Behavioral Science (Magnum Cum Laude)

Graduated June 2012

*Sheri Saraceni*

**PROFESSIONAL PROFILE: Current Assistant Director of Energy and Employment Programs**

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**MANAGEMENT SKILLS**

- Personnel Relations
  - Strong PC skills
  - Human Resources
  - Problem Solving
  - Lead and Motivate
  - Excellent Communication
  - Community Outreach
  - Decision Making
  - Interviewing
  - Database Management
  - Training and Development
  - Maintain Confidentiality
- 

**PROFESSIONAL WORK HISTORY**

**Southwestern Community Services [Keene/Claremont, NH] 8/2021- Current**

*Assistant Director of Energy and Employment Programs*

Help assist current Director with overseeing all daily operations for Fuel Assistance, Electric Assistance, Neighbor Helping Neighbor, Senior Energy Assistance and Assurance 16.

**Great Clips Salon [Keene, NH] 10/2014- 8/2021**

*Salon Manager*

Maintained all salon operations. Provided high end guest experience by providing a customer-oriented atmosphere through extensive staff customer service training. Fulfilled a broad range of HR functions, including recruiting, onboarding, evaluations, staff training, administering benefits, overseeing disciplinary action and managing salon personnel. Maintained staff scheduling, supply ordering, salon presentation/marketing and attended community events.

**C and S Wholesale Grocers [Keene, NH] 10/2006- 5/2011**

*Accounts Receivable Analyst*

Development and application of all EFT Customers

**EDUCATION**

*Keene Beauty Academy Park Ave- Keene, NH*

*NH Cosmetology Licensure*

Graduated February 2013