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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

Lori A. Weaver
Commissioner

Katja S. Fox
Director

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November 18, 2024

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into a **Sole Source** amendment to an existing contract with Southwestern Community Services, Inc. (VC#177511), Keene, NH to add funding and modify scope for the continued provision of a housing services continuum of care project, by increasing the price limitation by \$301,059 from \$3,709,728 to \$4,010,787 with no change to the contract completion date of December 31, 2027, effective upon Governor and Council approval. 100% Federal Funds.

The original contract was approved by Governor and Council on June 14, 2023, (Item #39).

Funds are available in State Fiscal Year 2025 and are anticipated to be available in State Fiscal Years 2026, 2027 and 2028, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING – SHELTER PROGRAM

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2024	074-500589	Grants for Pub Asst and Relief	multiple	\$816,479	\$0	\$816,479
2025	074-500589	Grants for Pub Asst and Relief	42307050	\$927,432	\$86,426	\$1,013,858
2026	074-500589	Grants for Pub Asst and Relief	42307050	\$927,432	\$100,353	\$1,027,785
2027	074-500589	Grants for Pub Asst and Relief	42307050	\$927,432	\$100,353	\$1,027,785
2028	074-500589	Grants for Pub Asst and Relief	42307050	\$110,953	\$13,927	\$124,880

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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			Total	\$3,709,728	\$301,059	\$4,010,787
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EXPLANATION

This request is **Sole Source** because MOP 150 requires all amendments to agreements originally approved as sole source be identified as sole source. Federal regulations require all procurement efforts for these services to be directed by HUD through an annual Continuum of Care (CoC) competitive application process. The Department must contract with the vendor selected as a result of this HUD process. HUD awarded additional funding for the Permanent Housing program(s) on May 20, 2024.

The purpose of this request is to allow the Department to add funding, and modify scope to support the Contractor's continued delivery of the Permanent Supportive Housing, Rapid Re-Housing, and Coordinated Entry services, and to add required contract terms. HUD awarded additional funds because Fair Market Rent (FMR) rates increased in October 2024. Fair Market Rates are updated annually to assist individuals served by rental assistance projects to keep up with increasing rental costs. When FMR increases, HUD rental assistance grant funds are increased in order to continue to support existing projects, and to prevent the households being served from returning to homelessness.

The Contractor, utilizing the federally required Housing First model, will continue to deliver Permanent Supportive Housing services offering long-term rental assistance for participants with a disability, as defined by HUD, and Rapid Re-Housing services offering rental assistance, supportive services and case management to individuals, youth and families. Additionally, the Contractor will continue providing participants with quick access to the most appropriate services and housing resources available through Coordinated Entry and provide targeted housing services, supportive services and case management. Overall, the Contractor works to maximize each participant's ability to live more independently by providing connections to community and mainstream services.

The Department will continue to monitor services through the review of annual reports provided by the Contractor and by conducting annual reviews related to compliance with administrative rules and contractual requirements.

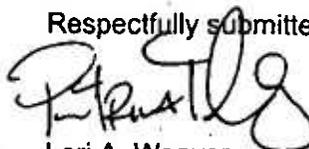
Should the Governor and Council not authorize this request, there will be fewer permanent housing options and supportive services available, which may lead to vulnerable individuals and families experiencing homelessness in unsafe situations without needed support. Additionally, the Department will be out of compliance with federal regulations, which could result in a loss of federal funding for these and other types of permanent housing and supportive service programs.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number 14.267, FAIN NH0019L1T002316, NH0057L1T002314, NH0074L1T002311, and NH0092L1T002308.

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

Respectfully submitted,


Lori A. Weaver
Commissioner

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Continuum of Care Southwestern Community Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Southwestern Community Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #39), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$4,010,787
2. Modify Exhibit B, Scope of Services, by replacing it in its entirety with Exhibit B, Amendment #1, Scope of Services, which is attached hereto and incorporated by reference herein.
3. Modify Exhibit C, Payment Terms; Section 1.1, to read:
 - 1.1 100% Federal funds, Title XIV Housing Programs under the Homeless Emergency Assistance and Rapid Transition to Housing Act (HEARTH Act), Subtitle A-Housing Assistance (Public Law 102-550), by the US Department of Housing and Urban Development, Continuum of Care Program, Assistance Listing Number (ALN) 14.267, as awarded on:
 - 1.1.1 March 28, 2023, FAIN#s NH0019L1T002215, NH0057L1T002213, NH0074L1T002210, NH0092L1T002207, and NH0096L1T002207; and
 - 1.1.2 May 20, 2024, FAIN#s NH0019L1T002316, NH0057L1T002314, NH0074L1T002311, and NH0092L1T002308.
4. Modify Exhibits C-6 through C-9, Exhibits C-11 through C-14, and Exhibits C-16 through C-19 Budgets by replacing them in their entirety with Exhibits C-6 through C-9, Exhibits C-11 through C-14, and Exhibits C-16 through C-19 Budgets, Amendment #1, which are attached hereto and incorporated by reference herein.

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All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

11/21/2024

Date

DocuSigned by:
Katja S. Fox
Name: Katja S. Fox
Title: Director

Southwestern Community Services, Inc.

11/21/2024

Date

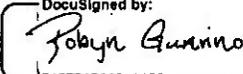
DocuSigned by:
Beth Daniels
Name: Beth Daniels
Title: Chief Executive Officer

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

11/22/2024

Date

DocuSigned by:

748734841041480
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services
Continuum of Care - SCS

EXHIBIT B – Amendment #1

Scope of Services

1. Statement of Work

1.1. Continuum of Care

1.1.1. Permanent Supportive Housing (PSH) (Effective July 1, 2023 except Sections 1.1.1.3. and 1.1.1.4.)

1.1.1.1. The Contractor must provide PSH, which is long-term assistance for participants with a disability as defined by The U.S. Department of Housing and Urban Development (HUD). The Contractor must provide assistance to program participants until the participant(s) chooses to exit the project or is terminated from the project as determined by HUD regulations, 24 CFR 578

1.1.1.2. The Contractor must provide a PSH Shelter Plus Care (SPC) program, in this Agreement, that is targeted to serve 23 households, utilizing 42 beds.

1.1.1.2.1. The Contractor must provide SPC tenant-based rental assistance that is permitted for greater than 24 months, does not have a designated end date, and must be administered in accordance with the policies and procedures established by the Continuum, as set forth in 24 CFR 578.7(a)(9). Tenant based rental assistance is rental assistance in which program participants choose housing of an appropriate size in which to reside.

1.1.1.3. The Contractor must provide a Permanent Supportive Housing program (herein Next Steps), effective August 1, 2023, in this agreement, that is targeted to serve 13 households comprised of 31 individuals experiencing homelessness, as determined by HUD.

1.1.1.3.1. The Contractor must provide operations funding, eligible under 24 CFR 578.55, to pay the costs of the day-to-day operations of Next Steps in either a single building or structure or in individual housing units.

1.1.1.4. The Contractor must provide a Permanent Supportive Housing program (herein Permanent Housing Program-PHP), effective September 1, 2023, in this agreement, that is targeted to serve 12 households comprised of 40 individuals, as determined by HUD.

1.1.1.4.1. The Contractor must provide operations funding, eligible under 24 CFR 578.55, to pay the costs of the day-to-day operations of PHP in either a single building or structure or in individual housing units.

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EXHIBIT B – Amendment #1

- 1.1.1.5. The Contractor must provide supportive services designed to meet the needs of the program participants.
- 1.1.1.6. The Contractor must ensure that program participants are not required to participate in supportive services as a condition of their housing.
- 1.1.1.7. The Contractor must ensure PSH projects provide supportive services for participants that will ensure successful retention in or help in obtaining permanent housing, including all supportive services, regardless of funding.
- 1.1.1.8. The Contractor must assign a case manager to each participant upon program entry.
- 1.1.1.9. The Contractor must develop a housing stability plan with program participants that outlines the steps to be taken, including but not limited to:
 - 1.1.1.9.1. Increasing both earned and non-earned income;
 - 1.1.1.9.2. Ensuring that program participants receive individual assistance in obtaining the benefits of mainstream health, social, and employment programs for which they are eligible to apply and that meet their needs; and
 - 1.1.1.9.3. Maintaining permanent housing or facilitating exits to positive permanent housing destinations.
- 1.1.1.10. The Contractor must conduct an annual assessment of service needs of the program participants and adjust the services accordingly.
- 1.1.2. Rapid Re-Housing (RRH) (Effective January 1, 2024)
 - 1.1.2.1. The Contractor must provide a Rapid Re-Housing (RRH) program, in this Agreement, that is targeted to serve seven (7) households comprised of 14 individuals at any given time annually, who are experiencing homelessness, as defined by HUD, that delivers supportive services, including case management, and either short-term (1 to 3 months), or medium-term (4 to 24 months) rental assistance, based on participants needs
 - 1.1.2.2. The Contractor must provide supportive services for no longer than six (6) months after rental assistance stops.
 - 1.1.2.3. The Contractor must re-evaluate, at least annually, whether the program participants lack sufficient resources and support networks necessary to retain housing without CoC assistance and

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the types and amounts of assistance that the program participants need to retain housing.

- 1.1.2.4. The Contractor must ensure that program participants meet with their case manager at least once per month to assist the program participant with obtaining and maintaining long-term housing stability. The project is exempt from this requirement if the Violence Against Women Act of 1994 (42 U.S.C. 13925 *et seq.*) or the Family Violence Prevention and Services Act (42 U.S.C. 10401 *et seq.*) prohibits the recipient carrying out the project from making its housing conditional on the participant's acceptance of services. The Contractor must integrate program participants into the community and promote housing stability.
- 1.1.2.5. The Contractor must assist program participants with developing or increasing their skills and obtaining income, and/or employment.
- 1.1.2.6. The Contractor must provide or connect program participants with supportive services.
- 1.1.2.7. The Contractor must support and document appropriate efforts to enhance the participant's ability to reach self-sufficiency.

1.1.3. Coordinated Entry (CE) (Effective July 1, 2023)

- 1.1.3.1. The Contractor must ensure the implementation of a Coordinated Entry system, in accordance with the Continuum of Care (CoC) Program interim rule, 24 CFR Part 578 and as amended, in this agreement.
- 1.1.3.2. The Contractor must ensure the project:
 - 1.1.3.2.1. Provides participants with quick access to the most appropriate services and housing resources available;
 - 1.1.3.2.2. Incorporates cultural and linguistic competencies in all engagement, assessment, and referral coordination activities; and
 - 1.1.3.2.3. Operates a person-centered approach and with person-centered outcomes.
- 1.1.3.3. The Contractor must act as the Regional Access Point for the designated areas (Cheshire and Sullivan Counties) for the CE System.
 - 1.1.3.3.1. The Contractor must ensure all Regional Access Points conduct an initial screening of risk or potential harm perpetrated on participants as a result of domestic violence, sexual assault, stalking, or dating

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violence. In the event a defined risk is deemed to be present, the Contractor must ensure participants are referred or linked to available specialized services and housing assistance, using a trauma-informed approach designed to address the particular service needs of survivors of abuse, neglect, and violence.

- 1.1.3.4. The Contractor must ensure that there are staff responsible for supporting or managing the day-to-day functions of the CE System, which may include any combination of the following: maintaining a prioritization list; assisting with matching participants to available housing resources; communicating referrals; facilitating case conferencing meetings; assisting with grievance and appeal processes; monitoring CE activity; and preparing CE monitoring and evaluation reports.
- 1.1.3.5. The Contractor must review and sign the New Hampshire Coordinated Entry Partnership Agreement, which outlines the standards and expectations for participation in and compliance with policies and procedures which govern the CE System operations.
- 1.1.3.6. The Contractor must affirmatively market their housing and supportive services to eligible individuals regardless of race, color, national origin, religion, sex, age, familial status, or disability who are least likely to apply in the absence of special outreach, and maintain records of those marketing activities.
- 1.1.3.7. The Contractor must post, or otherwise make publicly available, a notice, provided by the CoC described in Section 1.1.3.1., that describes the CE System. The Contractor must ensure that the notice is posted in the agency waiting areas, as well as any areas where participants may congregate or receive services (e.g., dining hall). The Contractor must ensure that all staff at each agency know which personnel within their agency can discuss and explain the CE System to participants seeking more information.
- 1.1.3.8. The Contractor must ensure all services provided are physically accessible to persons with mobility barriers. The Contractor must ensure that all CE system communications and documentation are accessible to persons with limited ability to read and understand English.
- 1.1.3.9. The Contractor must ensure that all persons who are fleeing or attempting to flee domestic violence, dating violence, sexual assault, or stalking have immediate and confidential access to available crisis services within the defined CE System geographic area as described in Section 1.1.3.3.

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- 1.1.3.10. The Contractor must ensure that all persons served by the CE System are assessed using the approved CoC Coordinated Entry Assessment tool. The Contractor must use this tool to ensure that all persons served are assessed in a consistent manner, using the same process. The Contractor must:
- 1.1.3.10.1. Ensure that participant assessment information is updated at least once a year if the participant is served by the CE System for more than 12 months. Staff may update participant records with new information as new or updated information becomes known by staff; and
 - 1.1.3.10.2. Conduct assessments in accordance with the policies and procedures of the CE System. The assessment process will progressively collect only enough participant information to prioritize and refer participants to available CoC housing and support services.
- 1.1.3.11. The Contractor must collect accurate and meaningful data on persons served by the CE System, review evaluation results, and offer insights about potential improvements to CE System processes and operations per HMIS Data Standards - HUD Exchange.

1.2. Provisions Applicable to All Services

- 1.2.1. The Contractor must adhere to all terms and conditions as set forth in the approved HUD Project Application #SF-424.
- 1.2.2. The Contractor must ensure that participants meet at least one, or more, of the qualifications of homelessness, as defined by HUD in 24 CFR 578.3.
- 1.2.3. The Contractor must participate in the regional and CoC CE System.
- 1.2.4. For the purposes of this Agreement, all references to days means business days, excluding state and federal holidays.
- 1.2.5. The Contractor must participate in meetings with the Department as requested by the Department.
- 1.2.6. The Contractor must ensure staff participate in training as required by the Department.
- 1.2.7. The Contractor must ensure the program includes, but is not limited to:
 - 1.2.7.1. Utilization of the Housing First model that ensures:
 - 1.2.7.1.1. Barriers to entering housing are not imposed beyond those required by federal regulations or state laws; and

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- 1.2.7.1.2. Participation terminates only for the most severe reasons, after available options to maintain housing are exhausted, as detailed in HUD regulations, 24 CFR 578.91.
- 1.2.7.2. Development of an ongoing assessment of Housing and Supportive Services that is provided to participants in order to deliver assistance in obtaining necessary skills and resources to live in the community independently.
- 1.2.8. The Contractor must ensure participants connect with supportive services and community resources to meet basic needs including, but not limited to: housing, safety, food, mental health and medical care. The Contractor must ensure:
 - 1.2.8.1. Participants increase safety through planning and trauma-informed resource provision;
 - 1.2.8.2. Facilitation of the transition of individuals, youth, and families experiencing homelessness to permanent housing and maximized self-sufficiency;
 - 1.2.8.3. Participants are empowered by Contractor's program to increase safety and regain control and independence;
 - 1.2.8.4. Participants are offered connections to assistance in applying for Compensation funds, help filing for restraining orders, court advocacy and referrals to free legal services; and
 - 1.2.8.5. Households with children will be connected to education resources, school staff, and childcare services, based on need.
- 1.2.9. The Contractor must conduct an annual assessment of service needs of the program participants and adjust the services accordingly.
- 1.2.10. The Contractor must ensure their staff assist with referrals for substance misuse, mental health, medical needs, peer support, or any other need for referral assistance identified by the participant.
- 1.2.11. The Contractor must assess project outcomes, to include participants moving into and retaining permanent housing, as well as participants' connections with community and mainstream services, to increase independence and household income to sustain permanent housing.
- 1.2.12. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department or HUD, on an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

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- 1.2.12.1. Ensure the Department and HUD have access to participant files;
- 1.2.12.2. Ensure financial data is available, as requested by the Department and/ or HUD; and
- 1.2.12.3. Provide other information that assists in determining contract compliance, as requested by the Department and/ or HUD.
- 1.2.13. Notwithstanding the confidentiality procedures established under 24 CFR Part 578.103(b), HUD, the HUD Office of the Inspector General, and the Comptroller General of the United States, or any of their authorized representatives, must have the right of access to all books, documents, papers, or other records of the Contractor that are pertinent to the (CoC) grant, in order to make audits, examinations, excerpts, and transcripts. These rights of access are not limited to the required retention period, but last as long as the records are retained.
- 1.2.14. The Contractor must adhere to federal and state financial and confidentiality laws, and comply with the approved HUD CoC program application, program narratives, budget detail and narrative, and amendments thereto, as detailed in the applicable Notice of Funding Opportunity (NOFO) CoC Project Application approved by HUD.
- 1.2.15. The Contractor must cooperate fully with, and must answer all questions related to this Agreement from representatives of state or federal agencies who may conduct periodic observation and review of performance, activities, and conduct an inspection of records and documents.
- 1.2.16. The Contractor must provide services according to the HUD regulations outlined in Public Law 102-550, 24 CFR Part 578, the CoC Program, HUD Project Application #SF-424 and other written appropriate HUD policies/directives except for where HUD waivers are granted.
- 1.2.17. The Contractor must ensure participating individuals, youth, and families meet the requirement definition of homelessness, or at imminent risk of homelessness qualifications, as defined in HUD regulations, to be eligible for contract services, as applicable to the project.
- 1.2.18. Per The McKinney-Vento Homeless Assistance Act, as amended by S. 896, The Homeless Emergency Assistance and Rapid Transition to Housing (HEARTH) Act of 2009, [https://www.hud.gov/sites/documents/HAAA HEARTH.PDF](https://www.hud.gov/sites/documents/HAAA_HEARTH.PDF):
 - 1.2.18.1. The Contractor must utilize the New Hampshire Homeless Management Information System (NH HMIS) as the primary reporting tool for outcomes and activities of shelter and housing programs funded through this contract.
 - 1.2.18.2. The Contractor must ensure all programs are licensed to provide client level data into the NH HMIS or into a comparable database,

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per 24 CFR 578, and as detailed in the following publication from The National Network to End Domestic Violence (NNEDV): <https://files.hudexchange.info/resources/documents/FY-2024-HMIS-Comparable-Database-Manual.pdf>

- 1.2.18.3. The Contractor must follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. Refer to Exhibit K for Information Security requirements and Exhibit I for Privacy requirements.
- 1.2.19. The Contractor must comply with all record-keeping requirements as set forth by HUD under 24 CFR 578.103.
- 1.2.20. The Contractor must establish and maintain standard operating procedures to ensure CoC program funds are used in accordance with 24 CFR 578, 2 CFR Part 500, and must establish and maintain sufficient records to enable HUD and the Department to determine Contractor compliance, including but not limited to:
 - 1.2.20.1. Continuum of Care Records. The Contractor must maintain the following documentation related to establishing and operating a CoC:
 - 1.2.20.1.1. Records of Homeless Status. The Contractor must maintain acceptable evidence of homeless status in accordance with 24 CFR 576.500(b);
 - 1.2.20.1.2. Records of at Risk of Homelessness Status. The Contractor must maintain records that establish “at risk of homelessness” status of each individual or family who receives CoC homelessness prevention assistance, as identified in 24 CFR 576.500(c); and
 - 1.2.20.1.3. Records of Reasonable Belief of Imminent Threat of Harm. The Contractor must maintain documentation of each program participant who moved to a different CoC due to imminent threat of further domestic violence, dating violence, sexual assault, or stalking, as defined in 24 CFR 578.51(c)(3). The Contractor must retain documentation that includes, but is not limited to:
 - 1.2.20.1.3.1. The original incidence of domestic violence, dating violence, sexual assault, or stalking, only if the original violence is not already documented in the program participant's case file. This may be written observation of the housing or service provider; a letter or

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other documentation from a victim service provider, social worker, legal assistance provider, pastoral counselor, mental health provider, or other professional from whom the victim has sought assistance; medical or dental records; court records or law enforcement records; or written certification by the program participant to whom the violence occurred or by the head of household; and

1.2.20.1.3.2. The reasonable belief of imminent threat of further domestic violence, dating violence, or sexual assault or stalking, which would include threats from a third-party, such as a friend or family member of the perpetrator of the violence. This may be written observation by the housing or service provider; a letter or other documentation from a victim service provider, social worker, legal assistance provider, pastoral counselor, mental health provider, or other professional from whom the victim has sought assistance; current restraining order; recent court order or other court records; law enforcement report or records; communication records from the perpetrator of the violence or family members or friends of the perpetrator of the violence, including emails, voicemails, text messages, and social media posts; or a written certification by the program participant to whom the violence occurred or the head of household.

1.2.20.2. Records of Annual Income. For each program participant who receives housing assistance where rent or an occupancy charge is paid by the program participant, the Contractor must keep the following documentation of annual income:

1.2.20.2.1. Income evaluation form specified by HUD and completed by the Contractor;

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- 1.2.20.2.2. Source documents, which include but are not limited to:
 - 1.2.20.2.2.1. Most recent wage statement;
 - 1.2.20.2.2.2. Unemployment compensation statement;
 - 1.2.20.2.2.3. Public benefits statement, and bank statements for the assets held by the program participant; and
 - 1.2.20.2.2.4. Income received before the date of the evaluation.
- 1.2.20.2.3. To the extent that source documents are unobtainable, a written statement by a relevant third party, which may include an employer or a government benefits administrator, or the written certification by the Contractor's intake staff of the oral verification by the relevant third party of the income the program participant received over the most recent period; or
- 1.2.20.2.4. To the extent that source documents and third-party verification are unobtainable, the written certification by the program participant of the amount of income that the program participant is reasonably expected to receive over the three (3) month period following the evaluation.
- 1.2.20.3. Program Participant Records. In addition to evidence of homelessness status or at-risk-of-homelessness status, as applicable, the Contractor must keep records for each program participant that document:
 - 1.2.20.3.1. The services and assistance provided to that program participant, including evidence that the Contractor conducted an annual assessment of services for those program participants that remain in the program for more than a year and adjusted the service package accordingly, and including case management services as provided in 24 CFR 578.37(a)(1)(ii)(F); and
 - 1.2.20.3.2. Where applicable, compliance with the termination of assistance requirement in 24 CFR 578.91.

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- 1.2.20.4. Housing Standards. The Contractor must retain documentation of compliance with the housing standards in 24 CFR 578.75(b), including inspection reports.
- 1.2.20.5. Services Provided. The Contractor must document the types of supportive services provided under the Contractor's program and the amounts spent on those services. The Contractor must keep documentation that the records were reviewed at least annually and that the service package offered to program participants was adjusted as necessary.
- 1.2.21. The Contractor must maintain records that document compliance with:
 - 1.2.21.1. The organizational conflict-of-interest requirements in 24 CFR 578.95(c);
 - 1.2.21.2. The CoC board conflict-of-interest requirements in 24 CFR 578.95(b); and
 - 1.2.21.3. The other conflicts requirements in 24 CFR 578.95(d).
- 1.2.22. The Contractor must develop, implement and retain a copy of the personal conflict-of-interest policy that complies with the requirements in 24 CFR 578.95, including records supporting any exceptions to the personal conflict-of-interest prohibitions.
- 1.2.23. The Contractor must comply and retain documentation of compliance with:
 - 1.2.23.1. The homeless participation requirements in accordance with 24 CFR 578.75(g);
 - 1.2.23.2. The faith-based activities requirements in accordance with 24 CFR 578.87(b);
 - 1.2.23.3. Requirements of 24 CFR 578.93(c) for affirmatively furthering fair housing by maintaining copies of all marketing, outreach, and other materials used to inform eligible persons of the program;
 - 1.2.23.4. Other federal requirements in 24 CFR 578.99, as applicable;
 - 1.2.23.5. Other records specified by HUD. The Contractor must keep other records as specified by HUD; and
 - 1.2.23.6. Procurement requirements in 24 CFR 85.36 and 24 CFR part 84.
- 1.2.24. Confidentiality. In addition to meeting specific confidentiality and security requirements for HMIS data (76 FR 76917), the Contractor must develop and implement written procedures to ensure:
 - 1.2.24.1. All records containing protected identifying information of any participant who applies for and/or receives CoC assistance are kept secure and confidential;

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- 1.2.24.2. The address or location of any family violence project, assisted with CoC funds, are not made public, except with written authorization of the person responsible for the operation of the project; and
- 1.2.24.3. The address or location of any housing of a program participant is not made public, except as provided under a preexisting privacy policy of the recipient or sub recipient and consistent with state and local laws regarding privacy and obligations of confidentiality.

1.3. Contract Administration

- 1.3.1. The Contractor must have appropriate levels of staff to attend all meetings or trainings requested by the Department's Bureau of Homeless Services (BHS), including training in data security and confidentiality, according to state and federal laws. To the extent possible, BHS must notify the Contractor of the need to attend such meetings five (5) working days in advance of each meeting.
- 1.3.2. The Contractor must inform the Department of any staffing changes within thirty (30) days of the change.

1.4. Reporting Requirements

- 1.4.1. The Contractor must submit an Annual Performance Report (APR) to the Department within thirty (30) days after the Contract Completion Date on the form required, or specified, by the Department.
- 1.4.2. The Contractor must ensure the APR is submitted to:
NH DHHS
Bureau of Homeless Services
129 Pleasant Street
Concord, NH 03301
- 1.4.3. The Contractor must ensure the APR includes a summary of aggregate results of the project activities, consistent with the format proposed in the Contractor's application submitted to HUD for the relevant fiscal year COC Notice of Funding Opportunity (NOFO).
- 1.4.4. The Contractor must submit other reports as requested by the Department in compliance with NH HMIS policy and/or Department policies and procedures.
- 1.4.5. The Contractor may be required to collect and share data with the Department, in a format specified by the Department, for the provision of other key data and metrics, including client-level demographic, performance, and service data.

1.5. Background Checks

- 1.5.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

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- 1.5.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
- 1.5.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and
- 1.5.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.6. Confidential Data

- 1.6.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
- 1.6.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.7. Privacy Impact Assessment

- 1.7.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:
 - 1.7.1.1. How PII is gathered and stored;
 - 1.7.1.2. Who will have access to PII;
 - 1.7.1.3. How PII will be used in the system;
 - 1.7.1.4. How individual consent will be achieved and revoked; and
 - 1.7.1.5. Privacy practices.
- 1.7.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII:

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1.8. Department Owned Devices, Systems and Network Usage

1.8.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, must:

1.8.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.8.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.8.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.8.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.8.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.8.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.8.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.8.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.8.1.9. Agree when utilizing the Department's email system:

1.8.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

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- 1.8.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
- 1.8.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."
- 1.8.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:
 - 1.8.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.
 - 1.8.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.
 - 1.8.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
- 1.8.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
- 1.8.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.8.2. Workspace Requirement

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1.8.2.1. If applicable, the Department will work with Contractor to determine requirements for providing necessary workspace and State equipment for its End Users.

1.9. Contract End-of-Life Transition Services

1.9.1. General Requirements

1.9.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.9.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.9.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.9.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.9.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business

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Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.9.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.9.2. Completion of Transition Services

1.9.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.9.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.9.3. Disagreement over Transition Services Results

1.9.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

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3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services (CLAS)

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of this Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under this Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 3.3.3.1. Brochures;
- 3.3.3.2. Resource directories;
- 3.3.3.3. Protocols or guidelines;
- 3.3.3.4. Posters; and
- 3.3.3.5. Reports

3.3.4. The Contractor must not reproduce any materials produced under this Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and

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municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

3.5. Eligibility Determinations

- 3.5.1. If the Contractor is permitted to determine the eligibility of individuals, youth, and/ or families such eligibility verifications must be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- 3.5.2. Eligibility determinations must be made on forms provided, or required by the Department for that purpose and must be made and remade, or reissued at such times as are prescribed by the Department.
- 3.5.3. In addition to the determination forms required by the Department, the Contractor must maintain a data file on each participant of services hereunder, which file must include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor must furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 3.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services must be permitted to fill out an application form and that each applicant or re-applicant must be informed of his/her right to a fair hearing in accordance with applicable regulations.

4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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- 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 4.2. Period of Record Retention. The Contractor must ensure all records, originals or copies made by microfilming, photocopying, or other similar methods, pertaining to CoC funds are retained for five (5) years following the Contract Completion Date and receipt of final payment by the Contractor, unless records are otherwise required to be maintained for a period in excess of the five (5) year period according to state or federal law or regulation.
- 4.3. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to this Agreement for purposes of audit, examination, excerpts and transcripts.
- 4.4. If, upon review of the Final Expenditure Report, the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

SCS - Permanent Housing Program
CoC Funds - NH0019L1T002316

SFY2025 - 9/1/24-6/30/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 106,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,151	\$ -	\$ -
Administration	\$ 3,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,247	\$ -	\$ -
25% Required Match	\$ 43,162	\$ -	\$ -	\$ 43,162	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 212,560	\$ -	\$ -	\$ 43,162	\$ -	\$ -	\$ 160,398	\$ -	\$ -

SFY2026 - 7/1/25-8/31/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 33,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,230	\$ -	\$ -
Administration	\$ 849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 849	\$ -	\$ -
25% Required Match	\$ 8,632	\$ -	\$ -	\$ 8,632	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 42,511	\$ -	\$ -	\$ 8,632	\$ -	\$ -	\$ 33,879	\$ -	\$ -

TOTAL -9/1/24-8/31/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 199,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,381	\$ -	\$ -
Administration	\$ 3,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,806	\$ -	\$ -
25% Required Match	\$ 51,794	\$ -	\$ -	\$ 51,794	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 255,071	\$ -	\$ -	\$ 51,794	\$ -	\$ -	\$ 203,277	\$ -	\$ -

Total W/O Match \$ 203,277

SCS - Shelter Plus Care
CoC Funds - NH0057L1T002314

Activity Name	SFY2025 - 7/1/24-6/30/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 331,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,596	\$ -	\$ -
Administration	\$ 13,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,672	\$ -	\$ -
25% Required Match	\$ 86,317	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 431,585	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ 345,268	\$ -	\$ -

Activity Name	TOTAL - 7/1/24-6/30/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 331,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,596	\$ -	\$ -
Administration	\$ 13,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,672	\$ -	\$ -
25% Required Match	\$ 86,317	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 431,585	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ 345,268	\$ -	\$ -

Total W/O Match \$ 345,268

SCS Rapid Re-Housing
CoC Funds - NH0074L1T002311

SFY2025 - 1/1/25-6/30/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 58,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,008	\$ -	\$ -
Supportive Services	\$ 10,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,558	\$ -	\$ -
Administration	\$ 1,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,368	\$ -	\$ -
25% Required Match	\$ 17,826	\$ -	\$ -	\$ 17,826	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 87,760	\$ -	\$ -	\$ 17,826	\$ -	\$ -	\$ 69,934	\$ -	\$ -

SFY2026 - 7/1/25-12/31/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 58,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,008	\$ -	\$ -
Supportive Services	\$ 10,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,558	\$ -	\$ -
Administration	\$ 1,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,367	\$ -	\$ -
25% Required Match	\$ 17,825	\$ -	\$ -	\$ 17,825	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 87,758	\$ -	\$ -	\$ 17,825	\$ -	\$ -	\$ 69,933	\$ -	\$ -

TOTAL - 1/1/25-12/31/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 116,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,016	\$ -	\$ -
Supportive Services	\$ 21,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,116	\$ -	\$ -
Administration	\$ 2,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,735	\$ -	\$ -
25% Required Match	\$ 35,651	\$ -	\$ -	\$ 35,651	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 175,518	\$ -	\$ -	\$ 35,651	\$ -	\$ -	\$ 139,867	\$ -	\$ -

Total W/O Match \$ 139,867

SCS - Next Steps
CoC Funds - NH0092LIT002308

SFY2025 - 8/1/24-6/30/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 182,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,458	\$ -	\$ -
Supportive Services	\$ 44,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,798	\$ -	\$ -
Administration	\$ 4,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,497	\$ -	\$ -
25% Required Match	\$ 59,063	\$ -	\$ -	\$ 59,063	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 290,816	\$ -	\$ -	\$ 59,063	\$ -	\$ -	\$ 231,753	\$ -	\$ -

SFY2026 - 7/1/25-7/31/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 16,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,587	\$ -	\$ -
Supportive Services	\$ 4,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,072	\$ -	\$ -
Administration	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 409	\$ -	\$ -
25% Required Match	\$ 5,369	\$ -	\$ -	\$ 5,369	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 26,437	\$ -	\$ -	\$ 5,369	\$ -	\$ -	\$ 21,068	\$ -	\$ -

TOTAL - 8/1/24-7/31/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 199,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,045	\$ -	\$ -
Supportive Services	\$ 48,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,870	\$ -	\$ -
Administration	\$ 4,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,906	\$ -	\$ -
25% Required Match	\$ 64,432	\$ -	\$ -	\$ 64,432	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 317,253	\$ -	\$ -	\$ 64,432	\$ -	\$ -	\$ 252,821	\$ -	\$ -

Total W/O Match \$ 252,821

SCS - Permanent Housing Program
CoC Funds - NH0019L1T002316

SFY2026 - 9/1/25-6/30/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 166,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,151	\$ -	\$ -
Administration	\$ 3,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,247	\$ -	\$ -
25% Required Match	\$ 43,162	\$ -	\$ -	\$ 43,162	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUB FUNDS/BALANCE	\$ 212,560	\$ -	\$ -	\$ 43,162	\$ -	\$ -	\$ 169,398	\$ -	\$ -

SFY2027 - 7/1/26-8/31/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 33,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,230	\$ -	\$ -
Administration	\$ 649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649	\$ -	\$ -
25% Required Match	\$ 8,632	\$ -	\$ -	\$ 8,632	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUB FUNDS/BALANCE	\$ 42,511	\$ -	\$ -	\$ 8,632	\$ -	\$ -	\$ 33,879	\$ -	\$ -

TOTAL - 9/1/25-8/31/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 199,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,381	\$ -	\$ -
Administration	\$ 3,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,896	\$ -	\$ -
25% Required Match	\$ 51,794	\$ -	\$ -	\$ 51,794	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUB FUNDS/BALANCE	\$ 255,071	\$ -	\$ -	\$ 51,794	\$ -	\$ -	\$ 203,277	\$ -	\$ -

Total W/O Match \$ 203,277

SCS - Shelter Plus Care
 CoC Funds - NH0057L1T002314

SFY2026 - 7/1/25-6/30/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 331,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,596	\$ -	\$ -
Administration	\$ 13,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,672	\$ -	\$ -
25% Required Match	\$ 86,317	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 431,585	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ 345,268	\$ -	\$ -

TOTAL - 7/1/25-6/30/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 331,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,596	\$ -	\$ -
Administration	\$ 13,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,672	\$ -	\$ -
25% Required Match	\$ 86,317	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 431,585	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ 345,268	\$ -	\$ -

Total W/O Match \$ 345,268

SCS Rapid Re-Housing
CoC Funds - NH0074L1T002311

Activity Name	SFY2026 - 1/1/26-6/30/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 58,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,008	\$ -	\$ -
Supportive Services	\$ 10,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,558	\$ -	\$ -
Administration	\$ 1,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,368	\$ -	\$ -
25% Required Match	\$ 17,826	\$ -	\$ -	\$ 17,826	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 87,760	\$ -	\$ -	\$ 17,826	\$ -	\$ -	\$ 69,934	\$ -	\$ -

Activity Name	SFY2027 - 7/1/26-12/31/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 58,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,008	\$ -	\$ -
Supportive Services	\$ 10,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,558	\$ -	\$ -
Administration	\$ 1,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,367	\$ -	\$ -
25% Required Match	\$ 17,825	\$ -	\$ -	\$ 17,825	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 87,758	\$ -	\$ -	\$ 17,825	\$ -	\$ -	\$ 69,933	\$ -	\$ -

Activity Name	TOTAL - 1/1/26-12/31/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 116,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,016	\$ -	\$ -
Supportive Services	\$ 21,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,116	\$ -	\$ -
Administration	\$ 2,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,735	\$ -	\$ -
25% Required Match	\$ 35,651	\$ -	\$ -	\$ 35,651	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 175,518	\$ -	\$ -	\$ 35,651	\$ -	\$ -	\$ 139,867	\$ -	\$ -

Total W/O Match \$ 139,867

SCS - Next Steps
CoC Funds - NH0092LLT002308

SFY2026 - 8/1/25-6/30/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 182,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,458	\$ -	\$ -
Supportive Services	\$ 44,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,798	\$ -	\$ -
Administration	\$ 4,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,497	\$ -	\$ -
25% Required Match	\$ 59,062	\$ -	\$ -	\$ 59,062	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 290,815	\$ -	\$ -	\$ 59,062	\$ -	\$ -	\$ 231,753	\$ -	\$ -

SFY2027 - 7/1/26-7/31/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 16,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,587	\$ -	\$ -
Supportive Services	\$ 4,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,072	\$ -	\$ -
Administration	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 409	\$ -	\$ -
25% Required Match	\$ 5,369	\$ -	\$ -	\$ 5,369	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 26,437	\$ -	\$ -	\$ 5,369	\$ -	\$ -	\$ 21,068	\$ -	\$ -

TOTAL - 8/1/25-7/31/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 199,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,045	\$ -	\$ -
Supportive Services	\$ 48,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,870	\$ -	\$ -
Administration	\$ 4,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,906	\$ -	\$ -
25% Required Match	\$ 64,431	\$ -	\$ -	\$ 64,431	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 317,252	\$ -	\$ -	\$ 64,431	\$ -	\$ -	\$ 252,821	\$ -	\$ -

Total W/O Match \$ 252,821

SCS - Permanent Housing Program
CoC Funds - NH0019L1T002316

SFY2027 - 9/1/26-6/30/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 166,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,151	\$ -	\$ -
Administration	\$ 3,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,247	\$ -	\$ -
25% Required Match	\$ 43,162	\$ -	\$ -	\$ 43,162	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 212,560	\$ -	\$ -	\$ 43,162	\$ -	\$ -	\$ 169,398	\$ -	\$ -

SFY2028 - 7/1/27-8/31/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 33,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,230	\$ -	\$ -
Administration	\$ 649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649	\$ -	\$ -
25% Required Match	\$ 8,632	\$ -	\$ -	\$ 8,632	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 42,511	\$ -	\$ -	\$ 8,632	\$ -	\$ -	\$ 33,879	\$ -	\$ -

TOTAL - 9/1/26-8/31/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 199,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,381	\$ -	\$ -
Administration	\$ 3,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,896	\$ -	\$ -
25% Required Match	\$ 51,794	\$ -	\$ -	\$ 51,794	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 255,071	\$ -	\$ -	\$ 51,794	\$ -	\$ -	\$ 203,277	\$ -	\$ -

Total W/O Match \$ 203,277

SCS - Shelter Plus Care
CoC Funds - NH0057L1T002314

Activity Name	SFY2027 - 7/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 331,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,596	\$ -	\$ -
Administration	\$ 13,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,672	\$ -	\$ -
25% Required Match	\$ 86,317	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUB FUNDS/BALANCE	\$ 431,585	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ 345,268	\$ -	\$ -

Activity Name	TOTAL - 7/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 331,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,596	\$ -	\$ -
Administration	\$ 13,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,672	\$ -	\$ -
25% Required Match	\$ 86,317	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUB FUNDS/BALANCE	\$ 431,585	\$ -	\$ -	\$ 86,317	\$ -	\$ -	\$ 345,268	\$ -	\$ -

Total W/O Match \$ 345,268

DS
BD

Contractor Initials 11/18/2024

Date _____

SCS Rapid Re-Housing
CoC Funds - NH0074L1T002311

SFY2027 - 1/1/27-6/30/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 58,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,008	\$ -	\$ -
Supportive Services	\$ 10,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,558	\$ -	\$ -
Administration	\$ 1,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,368	\$ -	\$ -
25% Required Match	\$ 17,826	\$ -	\$ -	\$ 17,826	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 87,760	\$ -	\$ -	\$ 17,826	\$ -	\$ -	\$ 69,934	\$ -	\$ -

SFY2028 - 7/1/27-12/31/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 58,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,008	\$ -	\$ -
Supportive Services	\$ 10,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,558	\$ -	\$ -
Administration	\$ 1,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,367	\$ -	\$ -
25% Required Match	\$ 17,825	\$ -	\$ -	\$ 17,825	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 87,758	\$ -	\$ -	\$ 17,825	\$ -	\$ -	\$ 69,933	\$ -	\$ -

TOTAL - 1/1/27-12/31/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 116,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,016	\$ -	\$ -
Supportive Services	\$ 21,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,116	\$ -	\$ -
Administration	\$ 2,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,735	\$ -	\$ -
25% Required Match	\$ 35,651	\$ -	\$ -	\$ 35,651	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 175,518	\$ -	\$ -	\$ 35,651	\$ -	\$ -	\$ 138,867	\$ -	\$ -

Total W/O Match \$ 138,867

SCS - Next Steps

CoC Funds - NH0092L1T002308

SFY2027 - 8/1/26-6/30/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 182,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,458	\$ -	\$ -
Supportive Services	\$ 44,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,798	\$ -	\$ -
Administration	\$ 4,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,497	\$ -	\$ -
25% Required Match	\$ 59,062	\$ -	\$ -	\$ 59,062	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUB FUNDS/BALANCE	\$ 290,815	\$ -	\$ -	\$ 59,062	\$ -	\$ -	\$ 231,753	\$ -	\$ -

SFY2028 - 7/1/27-7/31/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 16,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,587	\$ -	\$ -
Supportive Services	\$ 4,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,072	\$ -	\$ -
Administration	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 409	\$ -	\$ -
25% Required Match	\$ 5,369	\$ -	\$ -	\$ 5,369	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUB FUNDS/BALANCE	\$ 26,437	\$ -	\$ -	\$ 5,369	\$ -	\$ -	\$ 21,068	\$ -	\$ -

TOTAL - 8/1/26-7/31/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 199,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,045	\$ -	\$ -
Supportive Services	\$ 48,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,870	\$ -	\$ -
Administration	\$ 4,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,906	\$ -	\$ -
25% Required Match	\$ 64,431	\$ -	\$ -	\$ 64,431	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUB FUNDS/BALANCE	\$ 317,252	\$ -	\$ -	\$ 64,431	\$ -	\$ -	\$ 252,821	\$ -	\$ -

Total W/O Match \$ 252,821

DS
BD

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 "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 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: 11/12/2024


Signature of Elected Officer
Name:
Title:



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).

PRODUCER The Hilb Group New England, LLC PO Box 606 Keene NH 03431	CONTACT NAME: Ana O'Donnell, CPIW, CIC PHONE (A/C, No, Ext): (877) 352-2121 FAX (A/C, No): E-MAIL ADDRESS: aodonnell@hilbgroup.com <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">INSURER(S) AFFORDING COVERAGE</th> <th style="width: 20%;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Insurance Co</td> <td>18058</td> </tr> <tr> <td>INSURER B: Granite State Healthcare & Human Services Trust</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Insurance Co	18058	INSURER B: Granite State Healthcare & Human Services Trust		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Philadelphia Indemnity Insurance Co	18058														
INSURER B: Granite State Healthcare & Human Services Trust															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															
INSURED Southwestern Community Services Inc. 63 Community Way PO Box 603 Keene NH 03431															

COVERAGES **CERTIFICATE NUMBER:** 24/25 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<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 OTHER:			PHPK2636318	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					
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED 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 <input checked="" type="checkbox"/> N	HCHS20242000036	01/01/2024	01/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
		E.I. EACH ACCIDENT	\$ 1,000,000					
		E.I. DISEASE - EA EMPLOYEE	\$ 1,000,000					
		E.I. 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.

CERTIFICATE HOLDER State of NH, DHHS 129 Pleasant Street Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--



Southwestern Community Services

People helping people in Cheshire and Sullivan Counties since 1965

Mission Statement

SCS strives to empower low-income people and families. With dignity and respect, SCS will provide direct assistance, reduce stressors, and advocate for such persons and families as they lift themselves toward self-sufficiency.

Financial Statements

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.

*Leone 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>
<u>ASSETS</u>		
CURRENT ASSETS		
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>
PROPERTY		
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>
OTHER ASSETS		
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>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
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>
NONCURRENT LIABILITIES		
Long term right of use liability, less current portion shown above	65,795	
Economic Injury Disaster Loan, less current portion shown above	144,966	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>
NET ASSETS		
Without donor restrictions	8,106,510	8,664,624
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>
REVENUES AND OTHER SUPPORT				
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	1,817,636
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 - in-kind contributions	104,742	-	104,742	156,954
	69,852	-	69,852	89,366
Total revenues and other support	<u>28,721,288</u>	<u>123,392</u>	<u>28,844,680</u>	<u>30,398,340</u>
NET ASSETS RELEASED FROM RESTRICTIONS	<u>134,352</u>	<u>(134,352)</u>		
Total revenues, other support, and net assets released from restrictions	<u>28,855,640</u>	<u>(10,960)</u>	<u>28,844,680</u>	<u>30,398,340</u>
EXPENSES				
Program services				
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
Total program services	<u>26,926,280</u>		<u>26,926,280</u>	<u>27,639,905</u>
Supporting activities				
Management and general	<u>2,360,358</u>		<u>2,360,358</u>	<u>2,031,266</u>
Total expenses	<u>29,286,638</u>		<u>29,286,638</u>	<u>29,671,171</u>
CHANGE IN NET ASSETS BEFORE GAIN (LOSS) ON SALE OF PROPERTY	<u>(430,998)</u>	<u>(10,960)</u>	<u>(441,958)</u>	<u>727,169</u>
GAIN (LOSS) ON SALE OF PROPERTY	<u>2,936</u>		<u>2,936</u>	<u>(14,836)</u>
LOSS ON INVESTMENT IN LIMITED PARTNERSHIPS	<u>(30,052)</u>		<u>(30,052)</u>	<u>(43,771)</u>
CHANGE IN NET ASSETS	<u>(458,114)</u>	<u>(10,960)</u>	<u>(469,074)</u>	<u>668,562</u>
NET ASSETS, BEGINNING OF YEAR	<u>8,564,624</u>	<u>134,352</u>	<u>8,698,976</u>	<u>8,030,414</u>
NET ASSETS, END OF YEAR	<u>\$ 8,106,510</u>	<u>\$ 123,392</u>	<u>\$ 8,229,902</u>	<u>\$ 8,698,976</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, 2023**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2023 Total
Payroll	\$ 594,288	\$ 1,847,887	\$ 833,731	\$ 625,222	\$ 353,418	\$ 441,854	\$ 4,598,510	\$ 818,734	\$ 5,515,244
Payroll taxes	57,891	151,863	50,582	49,028	30,751	36,239	378,154	67,510	443,664
Employee benefits	132,486	380,268	144,229	212,369	35,364	128,121	1,012,817	163,748	1,176,565
Retirement	35,253	105,574	38,178	44,702	15,838	26,598	298,141	83,144	349,285
Advertising	3,510	7,035	1,706	3,611	2,333	-	18,195	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	147,787	260,300
Contractual	751,082	15,848	35,804	21,229	32,679	11,039	867,481	117,724	985,205
Depreciation	-	28,865	159,460	692,182	-	7,700	868,207	148,582	1,036,789
Dues/registration	-	4,480	-	1,080	488	-	6,295	11,110	17,405
Duplicating	1,469	12,587	-	-	-	-	14,056	18,742	30,798
Insurance	13,455	18,378	38,947	70,125	18,755	9,030	187,690	44,378	212,068
Interest	-	3,940	5,205	64,004	-	428	83,577	108,853	172,230
Meeting and conference	13,891	156	896	3,982	4,153	901	23,959	15,367	39,326
Miscellaneous expense	1,205	2,599	45	130,108	13,041	1,184	148,182	36,401	184,583
Miscellaneous taxes	-	-	-	122,213	-	-	122,213	451	122,664
Equipment purchases	7,732	3,838	-	7,983	-	-	19,351	590	19,941
Office expense	68,290	12,574	31,714	12,403	10,330	1,830	135,141	33,083	168,204
Postage	1,378	226	178	123	484	-	2,367	37,767	40,154
Professional fees	2,825	-	6,559	32,542	-	-	41,926	99,770	141,696
Staff development and training	10,191	1,323	1,065	8,558	1,780	-	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	15,962	551	1,853	25,000	83,381	7,639	134,188	772	134,838
Rent	19,200	13,900	-	-	-	-	33,100	-	33,100
Space costs	18,019	244,532	554,835	822,645	15,968	-	1,755,999	180,957	1,916,956
Direct client assistance	8,012,822	140,913	7,532,435	14,183	52,443	2,284	15,755,080	45,828	15,801,008
In-kind expenses	-	69,852	-	-	-	-	69,852	-	69,852
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	9,895,617	3,090,471	9,417,449	3,113,505	731,021	678,220	26,926,280	2,360,358	28,286,638
Allocation of management and general expenses	867,450	270,911	825,533	272,930	64,081	59,453	2,360,358	(2,360,358)	-
TOTAL FUNCTIONAL EXPENSES	\$ 10,763,067	\$ 3,361,382	\$ 10,242,979	\$ 3,386,435	\$ 795,102	\$ 737,673	\$ 29,286,638	\$ -	\$ 29,286,638

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	2022 Total
Payroll	\$ 551,449	\$ 1,553,713	\$ 601,469	\$ 672,177	\$ 340,079	\$ 418,924	\$ 4,135,811	\$ 856,748	\$ 4,992,559
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	217,837	27,775	137,184	1,047,571	101,743	1,149,314
Retirement	31,440	85,878	32,887	49,044	18,083	18,580	243,710	66,694	310,304
Advertising	1,066	12,573	428	7,537	8,801		30,405	5,120	35,625
Bank charges	35		683	4,850			5,348	8,701	15,049
Computer cost	307	15,754	13,319	8,001	14,818		52,199	127,747	179,946
Contractual	828,975	15,256	87,421	28,033		35,197	882,882	83,330	1,058,212
Depreciation		28,438	134,036	674,508		3,810	838,790	150,983	989,773
Dues/registration		2,539		490	508	125	3,662	11,739	15,401
Duplicating		8,660					8,680	5,503	14,183
Insurance	8,123	18,620	35,876	82,108	18,859	7,313	147,699	45,537	193,236
Interest		423	9,536	48,822		278	59,059	118,508	177,585
Meeting and conference			354	3,255	832	2,862	7,303	1,836	8,939
Miscellaneous expense	670	2,917	120	112,217	6,388	5,102	127,414	30,814	158,228
Miscellaneous taxes				129,978			129,978	150	130,128
Equipment purchases	14,730	3,421		5,378			24,046	720	24,766
Office expense	43,201	8,735	22,754	10,400	3,513	90	88,702	24,071	112,773
Postage	190	383	28	24	171		796	33,927	34,723
Professional fees	1,075		4,323	28,930		220	32,548	85,753	118,301
Staff development and training	1,686	2,667	825	3,095	121	1,665	10,259	8,781	19,040
Subscriptions				228			228	160	408
Telephone	5,147	3,727	21,870	19,709	1,830	1,298	53,481	48,594	100,075
Travel	4,715	18,859	11,158	14,784	26,330	249	78,095	1,428	77,523
Vehicle	8,433		2,099	24,585	78,218	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	458,408	888,317	19,742	25	1,589,461	164,162	1,753,623
Direct client assistance	5,338,825	212,848	11,724,070	11,007	37,540	2,953	17,327,043		17,327,043
In-kind expenses		89,368					89,368		89,368
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	7,051,760	2,828,493	13,349,415	3,070,448	658,791	683,000	27,539,905	2,031,268	29,671,171
Allocation of management and general expenses	518,236	207,720	881,053	225,648	48,415	50,194	2,031,268	(2,031,268)	
TOTAL FUNCTIONAL EXPENSES	\$ 7,569,996	\$ 3,036,213	\$ 14,330,468	\$ 3,296,096	\$ 707,206	\$ 733,194	\$ 29,671,171	\$ -	\$ 29,671,171

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>
CASH FLOWS FROM OPERATING ACTIVITIES		
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	(272,835)	789,667
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>-(195,794)</u>	<u>2,422,056</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	3,301	3,840
Purchase of property	(467,807)	(831,642)
NET CASH USED IN INVESTING ACTIVITIES	<u>(464,506)</u>	<u>(827,802)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term debt	8,581	-
Repayment of long term debt	(187,127)	(155,683)
NET CASH USED IN FINANCING ACTIVITIES	<u>(178,546)</u>	<u>(155,683)</u>
NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH	<u>(838,846)</u>	<u>1,438,571</u>
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>4,633,253</u>	<u>3,194,682</u>
CASH AND RESTRICTED CASH, END OF YEAR	<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>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	\$ <u>171,568</u>	\$ <u>176,903</u>
CASH AND RESTRICTED CASH:		
Cash and cash equivalents	\$ 2,237,914	\$ 3,153,976
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>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES:		
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
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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 8.1% 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
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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
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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.

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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
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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
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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
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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

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	<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

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	<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

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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	<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 Waipole, 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	

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	<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

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	<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
Swanzy - 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
Swanzy - 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

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	<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

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	<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>Amount</u>
<u>May 31</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.

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

<u>Year Ending</u>	<u>Amount</u>
<u>May 31</u>	
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:

<u>Year Ending</u> <u>May 31</u>	<u>Amount</u>
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	\$ 49,327	\$ 51,204
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	\$ 1,116,369	\$ 1,108,508
Transport		20,000
HS Parents Association	<u>7,023</u>	<u>5,844</u>
Total net assets with donor restrictions	<u>\$ 1,123,392</u>	<u>\$ 1,134,352</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	47,566
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)	(47,566)
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 Programs	Management and General	2023 Total
REVENUES AND OTHER SUPPORT									
Government contracts	\$ 9,381,873	\$ 3,512,407	\$ 8,284,458	\$ 4,217	\$ 509,801	\$ 122,528	\$ 22,815,084	\$ 592,307	\$ 23,407,391
Program service fees	622,718		182,240	727,503		948,499	2,480,960		2,480,960
Rental income			70,368	1,779,682			1,850,051	23,175	1,873,226
Support	136,478	44,743	255,916.00	3,500	130,414	143,845	714,894	252	715,146
Sponsorship		2,289				5,928	8,197		8,197
Interest income	1,031	837	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	80,278			80,422	24,320	104,742
In-kind contributions		89,852					89,852		89,852
Total revenues and other support	\$ 10,148,441	\$ 3,833,588	\$ 9,951,418	\$ 2,802,240	\$ 640,306	\$ 1,223,322	\$ 28,197,315	\$ 647,385	\$ 28,844,680
EXPENSES									
Payroll	\$ 894,298	\$ 1,847,887	\$ 633,731	\$ 625,222	\$ 353,418	\$ 441,854	\$ 4,598,510	\$ 918,734	\$ 6,515,244
Payroll taxes	57,891	151,863	50,582	49,028	30,751	36,239	376,154	67,510	443,664
Employee benefits	132,466	360,268	144,229	212,389	35,364	128,121	1,012,817	183,748	1,176,563
Retirement	35,253	105,574	38,176	44,702	15,838	28,598	268,141	83,144	349,285
Advertising	3,510	7,035	1,708	3,811	2,333		18,195	1,524	19,719
Bank charges	10		23	4,175			4,208	8,243	12,451
Computer cost	22,147	21,189	21,848	28,550	19,001		112,533	147,767	290,300
Contractual	751,082	15,648	35,604	21,229	32,879	11,039	867,481	117,724	985,205
Depreciation		28,865	159,480	892,182		7,700	888,207	148,582	1,036,789
Dues/registration		4,480		1,080	468	287	6,295	11,110	17,405
Duplicating	1,469	12,587					14,056	16,742	30,798
Insurance	13,455	18,378	38,947	70,125	19,755	9,030	167,890	44,378	212,068
Interest		3,840	5,205	54,004		428	63,577	108,653	172,230
Meeting and conference	13,891	158	898	3,862	4,153	901	23,959	15,387	39,326
Miscellaneous expense	1,205	2,589	45	130,108	13,041	1,184	148,182	38,401	184,583
Miscellaneous taxes				122,213			122,213	451	122,664
Equipment purchases	7,732	3,636		7,983			19,351	590	19,941
Office expense	86,290	12,574	31,714	12,403	10,330	1,830	215,141	33,083	168,204
Postage	1,378	226	178	123	484		2,387	37,787	40,154
Professional fees	2,825		8,559	32,542			41,928	99,770	141,698
Staff development and training	10,191	1,323	1,065	6,558	1,780	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	8,650	210,745
Vehicle	15,962	551	1,653	25,000	83,361	7,639	134,168	772	134,938
Rent	19,200	13,900					33,100		33,100
Specie costs	18,019	244,532	554,835	922,845	15,988		1,755,999	160,857	1,916,856
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		89,852					89,852		89,852
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	8,895,817	3,090,471	8,417,448	3,113,505	731,021	678,220	26,926,280	2,360,358	28,286,638
Allocation of management and general expenses	867,450	270,911	825,533	272,830	64,081	59,453	2,360,358	(2,360,358)	
TOTAL FUNCTIONAL EXPENSES	\$ 10,763,067	\$ 3,361,382	\$ 10,242,978	\$ 3,386,435	\$ 795,102	\$ 737,673	\$ 28,286,638	\$	\$ 28,286,638

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
REVENUES AND OTHER SUPPORT									
Government contracts	\$ 8,881,798	\$ 3,398,274	\$ 12,928,412	\$ 4,791	\$ 714,198	\$ 225,735	\$ 23,951,204	\$ 602,370	\$ 24,553,574
Program service fee	1,163,537		93,555	781,840		946,475	2,985,407	6,000	2,991,407
Rental income			84,046	1,713,405			1,797,451	20,185	1,817,636
Support	68,298	14,491	254,636		181,342	120,408	649,175	20,000	669,175
Sponsorship						28,520	28,520		28,520
Interest income								574	1,099
Forgiveness of debt	7	2	153	302	56	54	574	525	1,099
Miscellaneous			87,590	23,019			90,609		90,609
In-kind contributions	10,270	1,033	8,973	86,870	33,651		141,797	15,157	156,954
		89,366					89,366		89,366
Total revenues and other support	\$ 7,823,908	\$ 3,503,168	\$ 13,436,365	\$ 2,610,227	\$ 939,245	\$ 1,321,192	\$ 29,734,103	\$ 684,237	\$ 30,398,340
EXPENSES:									
Payroll	\$ 551,449	\$ 1,553,713	\$ 601,469	\$ 672,177	\$ 340,079	\$ 416,924	\$ 4,135,811	\$ 856,748	\$ 4,992,559
Payroll taxes	45,132	127,557	49,849	51,549	30,490	35,545	340,122	68,378	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	16,083	18,580	243,710	68,594	310,304
Advertising	1,066	12,573	428	7,537	8,801		30,406	5,120	35,525
Bank charges	35		883	4,650			5,348	8,701	15,049
Computer cost	307	15,754	13,319	8,001	14,818		52,199	127,747	179,946
Contractual	828,975	15,256	87,421	26,033			992,682	63,330	1,056,212
Depreciation		26,438	134,036	674,506	490	3,810	838,780	150,983	989,773
Dues/registration		2,539		1,490	508		3,662	11,739	15,401
Duplicating		8,660				125	8,660	5,503	14,163
Insurance	6,123	16,620	35,676	82,108	19,859	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	7,303	1,636	8,939
Miscellaneous expense	670	2,917	120	112,217	6,388	5,102	127,414	30,814	158,228
Miscellaneous taxes				129,978			129,978	150	130,128
Equipment purchases	14,730	3,421	5,378			518	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	3,095	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	1,296	53,481	48,594	100,075
Travel	4,715	18,859	11,158	14,784	26,330	249	76,095	1,428	77,523
Vehicle	9,433		2,099	24,585	79,216	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	886,317	19,742	25	1,589,461	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		89,366					89,366		89,366
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	7,051,780	2,826,493	13,349,415	3,070,448	658,791	683,000	27,839,905	2,031,268	29,871,171
Allocation of management and general expenses	518,238	207,720	981,053	225,648	48,415	50,194	2,031,268	(2,031,268)	
TOTAL FUNCTIONAL EXPENSES	\$ 7,569,998	\$ 3,034,213	\$ 14,330,468	\$ 3,296,094	\$ 707,206	\$ 733,194	\$ 29,871,171	\$ -	\$ 29,871,171

See Independent Auditors' Report

SOUTHWESTERN COMMUNITY SERVICES, INC.

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

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE
U.S. Department of Agriculture				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	State of NH, Department of Health & Human Services	010-090-52600000-500589	\$ 369,773
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)	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	102,824
Total U.S. Department of Agriculture				\$ 596,175
U.S. Department of Housing and Urban Development				
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	112,387
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	37,884
Supportive Housing Program	14.235	State of NH, DHHS, Bureau of Housing Supports	10-042-79270000-074-500589	187,971
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	132,233
Total U.S. Department of Housing and Urban Development				\$ 1,886,903
U.S. Department of Transportation Federal Transit Administration (FTA)				
Formula Grants for Rural Areas	20.509	State of NH, Department of Transportation	04-96-96-964010-2916	\$ 381,484
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	92,381
Total U.S. Department of Transportation Federal Transit Administration (FTA)				\$ 473,865

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**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE
U.S. Department of Treasury				
Emergency Rental Assistance Program	21.023	New Hampshire Housing	ERA1; ERA2	\$ 7,263,277
Emergency Rental Assistance Program	21.023	New Hampshire Housing	00FRF602PH6529A	130,000
Coronavirus State and Local Fiscal Recovery Funds	21.027	New Hampshire Housing	Emergency Temporary Housing	7,393,277
				62,710
Total U.S. Department of Treasury				\$ 7,455,987
U.S. Department of Energy				
Weatherization Assistance for Low-Income Persons	61.042	State of NH, Department of Energy	02-52-52-520010-33560000-074-500587	\$ 232,735
Weatherization Assistance for Low-Income Persons	61.042	State of NH, Department of Energy	02-52-52-520010-XXXX0000-074-500587	130,448
Total U.S. Department of Energy				\$ 363,181
U.S. Department of Health & Human Services				
Aging Cluster				
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	48030316	57,087
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	6,709,925
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Department of Energy	02-52-52-520010-33540000-074-500587	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	18,383
Community Services Block Grant	93.569	State of NH; DHHS, Div. of Family Assistance	45012170	402,239
COVID-19 Community Services Block Grant	93.569	State of NH, DHHS, Division of Economic & Housing Stability	500731	114,705
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**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE
U.S. Department of Health & Human Services (continued)				
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH011494	\$ 2,424,069
COVID-19 Head Start	93.600	Direct Funding	01CH011494	\$ 177,773
Total U.S. Department of Health & Human Services				\$ 2,601,862
U.S. Department of Homeland Security				
Emergency Food and Shelter National Board Program	97.024	State of NH, DHHS, Office of Human Services	Unknown	\$ 1,548
Total U.S. Department of Homeland Security				\$ 1,548
TOTAL				\$ 2,725,014

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

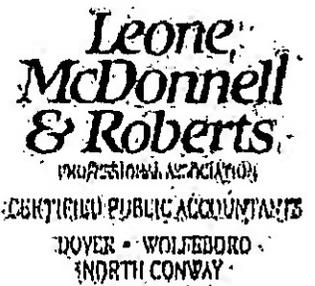
FOOD DONATION

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

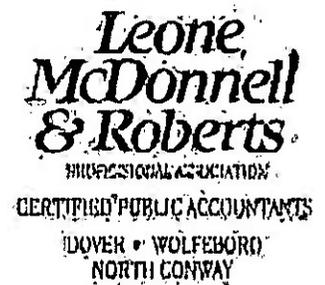
As part of obtaining reasonable assurance about whether Southwestern Community Services, Inc.'s consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which 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.

*Lionel McDonnell & 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 McDermill & 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 Huffing
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

Beth Daniels

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 of 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

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

Projects/Appointments

Current Board Member, NH Care Collaborative

Current Member, Executive Committee, Leadership Council for Healthy Monadnock

Current Member, Sullivan County Public Health Advisory Council

Created Emerging Leaders Program, SCS

References Available

Margaret Freeman



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

SARAH CROTEAU



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, Financial Edge, and PaperSave

EDUCATION:

Bachelors of Science in Business Management

Minor in Economics

Keene State College, Keene, NH (2011)

WORK EXPERIENCE:

Agency Fiscal Director

Southwestern Community Services, Keene, NH (2022-present)

- Maintains database for agency insurance for journal entries and submitting reimbursement
- Oversee cash flow for the agency
- Performs reconciliations of accounts for various federal, state and local programs.
- Prepares actual to budget reports and monitors any variances, interprets/shares financials with necessary governing bodies
- Prepares any required reporting and invoicing on a regular basis.
- Supervise staff
- Work with CFO in preparation of the audit Assists with training and technical assistance support as it is necessary.

Agency Accountant I

Southwestern Community Services, Keene, NH (2020-2022)

- Maintains database for agency insurance for journal entries and submitting reimbursement
- Performs reconciliations of accounts for various federal, state and local programs.
- Prepares actual to budget reports and monitors any variances, interprets/shares financials with necessary governing bodies
- Prepares any required reporting and invoicing on a regular basis.

Account Receivable

Southwestern Community Services, Keene, NH (2019-2020)

- 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 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

PROFESSIONAL REFERENCES:

- Available upon request

Sharon LaCount McKane

QUALIFICATION HIGHLIGHTS

- 30+ years' experience in Social Services, Human Services, and Administration
 - 10+ years supervising staff, and volunteers
 - Skilled at customer relations and interactions with large staff in diverse programs
-

WORK HISTORY

Southwestern Community Services, Keene, NH 2016 - Present
Administrative and Housing Stabilization Manager

- Supervise HSS Program Staff and Facilities, including approving timecards and PTO
- Review, build and maintain budgets for specific funding sources
- Administer and report EHP for the State of NH
- Manage HSS-GAPS Program
- Responsible for the annual evaluations of HSS Staff
- Coding and approval of HSS Program bills
- Assistance with all hiring, HR and onboarding of new program staff

Southwestern Community Services, Keene, NH 2007 - 2015
Receptionist/Administrative Office Manager/Housing Stabilization Support

- Created Diversion Assessment Tool database and input of completed forms
- Responsible for CSFP distribution, inventory, reports, mailings, organization and communication with volunteers and sites
- Supervised volunteers and seasonal staff
- Assisted Program Directors with completion and mailing of grants
- Supported all HSS staff as requested by the Director

Southwestern Community Services, Keene, NH 1986 - 2006
Receptionist/MIS Support/Web Design

- Operated telephone switchboard to answer, screen, or forward calls, providing information, taking messages, or scheduling appointments
 - Greeted persons entering establishment, determined nature and purpose of visit, and directed or escorted them to specific destinations, resolving complaints as necessary
 - Handled agency postage and fax machines and billing to all programs
 - Responsible for maintaining and designing agency web site, and staff ID badges
 - Provided computer software and hardware support to all staff
-

EDUCATION

Keene High School, Keene, NH
Diploma

NH Department of Health and Human Services

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Southwestern Community Services, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Beth Daniels	CEO	\$0.00	\$142,000.04
Margaret Freeman	CFO	\$0.00	\$120,213.34
Sarah Croteau	Agency Fiscal Director	\$0.00	\$62,400.00
Sharon McKane	HSS Interim Director	\$0.00	\$58,240.00
		\$0.00	\$0.00
		\$0.00	\$0.00



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

39

Lori A. Weaver
Interim Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

May 25, 2023

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into a **Sole Source** contract with Southwestern Community Services, Inc. (VC#177511) Keene, NH in the amount of \$3,709,728 for the provision of a housing services continuum of care project, with the option to renew for up to four (4) additional years, effective July 1, 2023 upon Governor and Council approval, through December 31, 2027. 100% Federal Funds.

Funds are anticipated to be available in State Fiscal Years 2024 through 2028, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-42-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING - SHELTER PROGRAM

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2024	074-500585	Grants for Pub Asst and Relief	TBD	\$816,479
2025	074-500585	Grants for Pub Asst and Relief	TBD	\$927,432
2026	074-500585	Grants for Pub Asst and Relief	TBD	\$927,432
2027	074-500585	Grants for Pub Asst and Relief	TBD	\$927,432
2028	074-500585	Grants for Pub Asst and Relief	TBD	\$110,953
			Total	\$3,709,728

EXPLANATION

This request is **Sole Source** because federal regulations require all procurement efforts to be directed by the U.S. Department of Housing and Urban Development (HUD) which requires the Department to specify the vendor's name during the annual, federal, Continuum of Care (CoC) competitive application process for up to a year prior to the grant award being issued. As the Collaborative Applicant, the Department is required to issue a Request for Proposals, through the Continuum, based on the HUD CoC Program Notice of Funding Opportunity (NOFO). HUD reviews and scores vendor applications based on federal rank and review policy, and scoring tools, created to match the federal NOFO. HUD subsequently awards funding based on strict federal criteria specifying eligible activities, populations to be served, expected performance

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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outcomes, and time frames for the application competition and subsequent Departmental agreements. The Department receives notification of the awards and signed grant agreements from HUD several months later; at which time agreements, such as the one contained in this request, can be executed.

A total of approximately 55 households will be served, at any given time annually, through the Permanent Housing projects, and a range of 100-500 may be served through the Coordinated Entry project.

Using the federally required Housing First model, the Contractor will provide a housing services continuum of care project that includes the following categories:

- Permanent Supportive Housing (PSH) services that deliver long-term rental and leasing assistance for participants with a disability, as defined by The U.S. Department of Housing and Urban Development (HUD). PSH includes supportive services designed to meet the individual needs of program participants without being a prerequisite for rental or leasing assistance.
- Rapid Re-Housing (RRH) services that deliver rental assistance to individuals, youth and, or, families who are experiencing homelessness to facilitate each participant's transition to sustained permanent housing. RRH includes the provision of personalized supportive services and collaborative case management in support of housing stability and the development of independent living skills.
- Coordinated Entry (CE) services that ensure the implementation, and daily operation, of a structured system, in accordance with CoC Program rules, for admitting, prioritizing and assessing the housing, supportive services and case management needs of program participants. CE utilizes a trauma-informed approach and active techniques, such as street outreach, to ensure individualized services for diverse populations.

Additionally, the Contractor will work to maximize each participant's ability to live more independently by providing connections to community and mainstream services.

The Department will monitor services by reviewing annual reports provided by the Contractor and conducting annual reviews related to compliance with administrative rules and contractual agreements.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions of the attached agreement, the parties have the option to extend the agreement for up four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval.

Should the Governor and Council not authorize this request, there will be fewer permanent housing options and supportive services available, leaving vulnerable individuals and families experiencing homelessness in unsafe situations without needed support. Additionally, the Department will be out of compliance with federal regulations, which could result in a loss of federal funding for these and other types of permanent housing and supportive service programs.

Area served: Statewide

Source of Federal Funds: Assistance Listing Number #14.267, FAIN #
NH0019L1T002215, NH0057L1T002213, NH0074L1T002210, NH0092L1T002207,
NH0096L1T002207.

His Excellency, Governor Christopher T. Sununu
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In the event that the Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

Subject: Continuum of Care SCS (SS-2024-DBH-11-CONTI-01)

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

1. IDENTIFICATION.

<p>1.1 State Agency Name New Hampshire Department of Health and Human Services</p>		<p>1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857</p>	
<p>1.3 Contractor Name Southwestern Community Services, Inc.</p>		<p>1.4 Contractor Address 63 Community Way P.O. Box 603 Keene, NH 03431-0603</p>	
<p>1.5 Contractor Phone Number (603) 352-7512</p>	<p>1.6 Account Number 05-95-42-423010-79270000</p>	<p>1.7 Completion Date 12/31/2027</p>	<p>1.8 Price Limitation \$3,709,728</p>
<p>1.9 Contracting Officer for State Agency Robert W. Moore, Director</p>		<p>1.10 State Agency Telephone Number (603) 271-9631</p>	
<p>1.11 Contractor Signature DocuSigned by: <i>Beth Daniels</i> 5/30/2023</p>		<p>1.12 Name and Title of Contractor Signatory Beth Daniels Chief Executive Officer</p>	
<p>1.13 State Agency Signature DocuSigned by: <i>Katja S. Fox</i> 5/30/2023</p>		<p>1.14 Name and Title of State Agency Signatory Katja S. Fox Director</p>	
<p>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</p> <p>By: _____ Director, On: _____</p>			
<p>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)</p> <p>By: <i>Robert Aquino</i> On: 5/30/2023</p>			
<p>1.17 Approval by the Governor and Executive Council (if applicable)</p> <p>G&C Item number: _____ G&C Meeting Date: _____</p>			

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 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 omissions of the

Contractor Initials

Date 5/30/2023

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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.

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.

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EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37; General Provisions

1.1. Paragraph 3., Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:

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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2023 ("Effective Date").

1.2. Paragraph 3., Effective Date/Completion of Services, is amended by adding subparagraph 3.3. as follows:

3.3. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12., Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3. as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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EXHIBIT B

Scope of Services

1. Statement of Work

1.1. Continuum of Care

1.1.1. Permanent Supportive Housing (PSH) (Effective July 1, 2023 except Sections 1.1.1.3. and 1.1.1.4.)

1.1.1.1. The Contractor must provide PSH, which is long-term assistance for participants with a disability as defined by The U.S. Department of Housing and Urban Development (HUD). The Contractor must provide assistance to program participants until the participant(s) chooses to exit the project or is terminated from the project as determined by HUD regulations, 24 CFR 578.

1.1.1.2. The Contractor must provide a Permanent Supportive Housing program (herein Shelter Plus Care - SPC), in this agreement, that is targeted to serve 23 households, utilizing 42 beds.

1.1.1.2.1. The Contractor must provide SPC tenant based rental assistance that is permitted for greater than 24 months, does not have a designated end date, and must be administered in accordance with the policies and procedures established by the Continuum, as set forth in 24 CFR 578.7(a)(9). Tenant based rental assistance is rental assistance in which program participants choose housing of an appropriate size in which to reside.

1.1.1.3. The Contractor must provide a Permanent Supportive Housing program (herein Next Steps), effective August 1, 2023, in this agreement, that is targeted to serve 13 households comprised of 31 individuals experiencing homelessness, as determined by HUD.

1.1.1.3.1. The Contractor must provide operations funding, eligible under 24 CFR 578.55, to pay the costs of the day-to-day operations of Next Steps in either a single building or structure or in individual housing units.

1.1.1.4. The Contractor must provide a Permanent Supportive Housing program (herein Permanent Housing Program-PHP), effective September 1, 2023, in this agreement, that is targeted to serve 12 households comprised of 40 individuals, as determined by HUD.

1.1.1.4.1. The Contractor must provide operations funding, eligible under 24 CFR 578.55, to pay the costs of the day-to-day operations of PHP in either a single building or structure or in individual housing units.

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- 1.1.1.5. The Contractor must provide supportive services designed to meet the needs of the program participants.
- 1.1.1.6. The Contractor must ensure that program participants are not required to participate in supportive services as a condition of their housing.
- 1.1.1.7. The Contractor must ensure PSH projects provide supportive services for participants that will ensure successful retention in or help in obtaining permanent housing, including all supportive services, regardless of funding.
- 1.1.1.8. The Contractor must assign a case manager to each participant upon program entry.
- 1.1.1.9. The Contractor must develop a housing stability plan with program participants that outlines the steps to be taken, including but not limited to:
 - 1.1.1.9.1. Increasing both earned and non-earned income;
 - 1.1.1.9.2. Ensuring that program participants receive individual assistance in obtaining the benefits of mainstream health, social, and employment programs for which they are eligible to apply and that meet their needs; and
 - 1.1.1.9.3. Maintaining permanent housing or facilitating exits to positive permanent housing destinations.
- 1.1.1.10. The Contractor must conduct an annual assessment of service needs of the program participants and adjust the services accordingly.
- 1.1.2. Rapid Re-Housing (RRH) (Effective January 1, 2024)
 - 1.1.2.1. The Contractor must provide a Rapid Re-Housing (RRH) program, in this Agreement, that is targeted to serve seven (7) households comprised of 14 individuals at any given time annually, who are experiencing homelessness, as defined by HUD, that delivers supportive services, including case management, and either short-term (1 to 3 months), or medium-term (4 to 24 months) rental assistance, based on participants needs
 - 1.1.2.2. The Contractor must provide supportive services for no longer than six (6) months after rental assistance stops.
 - 1.1.2.3. The Contractor must re-evaluate, at least annually, whether the program participants lack sufficient resources and support networks necessary to retain housing without CoC assistance and

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the types and amounts of assistance that the program participants need to retain housing:

- 1.1.2.4. The Contractor must ensure that program participants meet with their case manager at least once per month to assist the program participant with obtaining and maintaining long-term housing stability. The project is exempt from this requirement if the Violence Against Women Act of 1994 (42 U.S.C. 13925 *et seq.*) or the Family Violence Prevention and Services Act (42 U.S.C. 10401 *et seq.*) prohibits the recipient carrying out the project from making its housing conditional on the participant's acceptance of services. The Contractor must integrate program participants into the community and promote housing stability.
- 1.1.2.5. The Contractor must assist program participants with developing or increasing their skills and obtaining income, and/or employment.
- 1.1.2.6. The Contractor must provide or connect program participants with supportive services.
- 1.1.2.7. The Contractor must support and document appropriate efforts to enhance the participant's ability to reach self-sufficiency.
- 1.1.3. Coordinated Entry (CE) (Effective July 1, 2023)
 - 1.1.3.1. The Contractor must ensure the implementation of a Coordinated Entry system, in accordance with the Continuum of Care (CoC) Program interim rule, 24 CFR Part 578 and as amended, in this agreement.
 - 1.1.3.2. The Contractor must ensure the project:
 - 1.1.3.2.1. Provides participants with quick access to the most appropriate services and housing resources available.
 - 1.1.3.2.2. Incorporates cultural and linguistic competencies in all engagement, assessment, and referral coordination activities.
 - 1.1.3.2.3. Operates a person-centered approach and with person-centered outcomes.
 - 1.1.3.3. The Contractor must act as the Regional Access Point for the designated area for the CE System.

The Contractor must ensure all Regional Access Points conduct an initial screening of risk or potential harm perpetrated on participants as a result of domestic violence, sexual assault, stalking, or dating violence. In the event a defined risk is deemed to be present, the Contractor must ensure participants are referred or linked to

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- available specialized services and housing assistance, using a trauma-informed approach designed to address the particular service needs of survivors of abuse, neglect, and violence.
- 1.1.3.4. The Contractor must ensure that there are staff responsible for supporting or managing the day to day functions of CE, which may include any combination of the following: maintaining a prioritization list, assisting with matching participants to available housing resources, communicating referrals, facilitating case conferencing meetings, assisting with grievance and appeal processes, monitoring CE activity, and preparing CE monitoring and evaluation reports.
- 1.1.3.5. The Contractor must review and sign the New Hampshire Coordinated Entry Partnership Agreement, which outlines the standards and expectations for participation in and compliance with policies and procedures which govern CE operations.
- 1.1.3.6. The Contractor must affirmatively market their housing and supportive services to eligible individuals regardless of race, color, national origin, religion, sex, age, familial status, or disability who are least likely to apply in the absence of special outreach, and maintain records of those marketing activities.
- 1.1.3.7. The Contractor must post, or otherwise make publicly available, a notice, provided by the CoC, that describes CE. The Contractor must ensure that the notice is posted in the agency waiting areas, as well as any areas where participants may congregate or receive services (e.g., dining hall). The Contractor must ensure that all staff at each agency know which personnel within their agency can discuss and explain CE to participants seeking more information.
- 1.1.3.8. The Contractor must ensure all services provided are physically accessible to persons with mobility barriers. The Contractor must ensure that all CE communications and documentation are accessible to persons with limited ability to read and understand English.
- 1.1.3.9. The Contractor must ensure that all persons who are fleeing or attempting to flee domestic violence, dating violence, sexual assault, or stalking have immediate and confidential access to available crisis services within the defined CE geographic area.
- 1.1.3.10. The Contractor must ensure that all street outreach teams are trained on CE and the assessment process and will have the ability to offer CE access and assessment services to participants they contact through street outreach efforts. Street outreach teams will be considered an access point for CE.

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- 1.1.3.11. The Contractor must conduct the assessment in accordance with the policies and procedures of the CE system. The assessment process will progressively collect only enough participant information to prioritize and refer participants to available CoC housing and support services
- 1.1.3.12. The contractor must ensure that all persons served by CE are assessed using the approved CoC Coordinated Entry Assessment tool. The Contractor must use this tool to ensure that all persons served are assessed in a consistent manner, using the same process.
- 1.1.3.13. The Contractor must ensure that participant assessment information is updated at least once a year if the participant is served by CE for more than 12 months. Staff may update participant records with new information as new or updated information becomes known by staff.
- 1.1.3.14. The Contractor must manage CoC's regional prioritization list. New participants will be added to the prioritization list and existing participants' rank order on the prioritization list will be managed according to the prioritization principles established by the CoC's written policies and procedures governing CE operations and decision-making.
- 1.1.3.15. The Contractor must collect accurate and meaningful data on persons served by CE, review evaluation results, and offer insights about potential improvements to CE processes and operations.

1.2. Provisions Applicable to All Services

- 1.2.1. The Contractor must adhere to all terms and conditions as set forth in the approved HUD Project Application #SF-424.
- 1.2.2. The Contractor must ensure that participants meet at least one, or more, of the qualifications of homelessness, as defined by HUD in 24 CFR 578.3.
- 1.2.3. The Contractor must participate in the regional and CoC CE System.
- 1.2.4. For the purposes of this Agreement, all references to days means business days, excluding state and federal holidays.
- 1.2.5. The Contractor must participate in meetings with the Department as requested by the Department.
- 1.2.6. The Contractor must ensure staff participate in training as required by the Department.
- 1.2.7. The Contractor must ensure the program includes, but is not limited to:
 - 1.2.7.1. Utilization of the Housing First model that ensures:

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- 1.2.7.1.1. Barriers to entering housing are not imposed beyond those required by federal regulations or state laws; and
- 1.2.7.1.2. Participation terminates only for the most severe reasons, after available options to maintain housing are exhausted, as detailed in HUD regulations, 24 CFR 578.91.
- 1.2.7.2. Development of an ongoing assessment of Housing and Supportive Services that is provided to participants in order to deliver assistance in obtaining necessary skills and resources to live in the community independently.
- 1.2.8. The Contractor must ensure participants connect with supportive services and community resources to meet basic needs including, but not limited to: housing, safety, food, mental health and medical care. The Contractor must ensure:
 - 1.2.8.1. Participants increase safety through planning and trauma-informed resource provision;
 - 1.2.8.2. Facilitation of the transition of individuals, youth, and families experiencing homelessness to permanent housing and maximized self-sufficiency;
 - 1.2.8.3. Participants are empowered by Contractor's program to increase safety and regain control and independence;
 - 1.2.8.4. Participants are offered connections to assistance in applying for Compensation funds, help filing for restraining orders, court advocacy and referrals to free legal services; and
 - 1.2.8.5. Households with children will be connected to education resources, school staff, and childcare services, based on need.
- 1.2.9. The Contractor must conduct an annual assessment of service needs of the program participants and adjust the services accordingly.
- 1.2.10. The Contractor must ensure their staff assist with referrals for substance misuse, mental health, medical needs, peer support, or any other need for referral assistance identified by the participant.
- 1.2.11. The Contractor must assess project outcomes, to include participants moving into and retaining permanent housing, as well as participants' connections with community and mainstream services, to increase independence and household income to sustain permanent housing.
- 1.2.12. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department or HUD, on an annual basis, or as otherwise requested by the Department, that must

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include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

- 1.2.12.1. Ensure the Department and HUD have access to participant files;
- 1.2.12.2. Ensure financial data is available, as requested by the Department and/ or HUD; and
- 1.2.12.3. Provide other information that assists in determining contract compliance, as requested by the Department and/ or HUD.
- 1.2.13. Notwithstanding the confidentiality procedures established under 24.CFR Part 578.103(b), HUD, the HUD Office of the Inspector General, and the Comptroller General of the United States, or any of their authorized representatives, must have the right of access to all books, documents, papers, or other records of the Contractor that are pertinent to the (CoC) grant, in order to make audits, examinations, excerpts, and transcripts. These rights of access are not limited to the required retention period, but last as long as the records are retained.
- 1.2.14. The Contractor must adhere to federal and state financial and confidentiality laws, and comply with the approved HUD CoC program application, program narratives, budget detail and narrative, and amendments thereto, as detailed in the applicable Notice of Funding Opportunity (NOFO) CoC Project Application approved by HUD.
- 1.2.15. The Contractor must cooperate fully with, and must answer all questions related to this Agreement from representatives of state or federal agencies who may conduct periodic observation and review of performance, activities, and conduct an inspection of records and documents.
- 1.2.16. The Contractor must provide services according to the HUD regulations outlined in Public Law 102-550, 24 CFR Part 578, the CoC Program, HUD Project Application #SF-424 and other written appropriate HUD policies/directives except for where HUD waivers are granted.
- 1.2.17. The Contractor must ensure participating individuals, youth, and families meet the requirement definition of homelessness, or at imminent risk of homelessness qualifications, as defined in HUD regulations, to be eligible for contract services, as applicable to the project.
- 1.2.18. Per The McKinney-Vento Homeless Assistance Act, as amended by S. 896, The Homeless Emergency Assistance and Rapid Transition to Housing (HEARTH) Act of 2009, https://www.hud.gov/sites/documents/HAAA_HEARTH.PDF.
 - 1.2.18.1. The Contractor must utilize the New Hampshire Homeless Management Information System (NH HMIS) as the primary

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reporting tool for outcomes and activities of shelter and housing programs funded through this contract.

- 1.2.18.2. The Contractor must ensure all programs are licensed to provide client level data into the NH HMIS or into a comparable database, per 24 CFR 578, and as detailed in the following publication from The National Network to End Domestic Violence (NNEDV): <http://qlhrn.org/wordpress1/wp-content/uploads/2018/08/Comparable-Database-for-DV-NNEDV.pdf>.
- 1.2.18.3. The Contractor must follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. Refer to Exhibit K for Information Security requirements and Exhibit I for Privacy requirements.
- 1.2.19. The Contractor must comply with all record-keeping requirements as set forth by HUD under 24 CFR 578.103.
- 1.2.20. The Contractor must establish and maintain standard operating procedures to ensure CoC program funds are used in accordance with 24 CFR 578, 2 CFR Part 500, and must establish and maintain sufficient records to enable HUD and the Department to determine Contractor compliance, including but not limited to:
- 1.2.20.1. Continuum of Care Records. The Contractor must maintain the following documentation related to establishing and operating a CoC:
- 1.2.20.1.1. Records of Homeless Status. The Contractor must maintain acceptable evidence of homeless status in accordance with 24 CFR 576.500(b);
- 1.2.20.1.2. Records of at Risk of Homelessness Status. The Contractor must maintain records that establish "at risk of homelessness" status of each individual or family who receives CoC homelessness prevention assistance, as identified in 24 CFR 576.500(c); and
- 1.2.20.1.3. Records of Reasonable Belief of Imminent Threat of Harm. The Contractor must maintain documentation of each program participant who moved to a different CoC due to imminent threat of further domestic violence, dating violence, sexual assault, or stalking, as defined in 24 CFR 578.51(c)(3). The Contractor must retain documentation that includes, but is not limited to:
- 1.2.20.1.3.1. The original incidence of domestic violence, dating violence, sexual

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assault, or stalking, only if the original violence is not already documented in the program participant's case file. This may be written observation of the housing or service provider; a letter or other documentation from a victim service provider, social worker, legal assistance provider, pastoral counselor, mental health provider, or other professional from whom the victim has sought assistance; medical or dental records; court records or law enforcement records; or written certification by the program participant to whom the violence occurred or by the head of household; and

1.2.20.1.3.2. The reasonable belief of imminent threat of further domestic violence, dating violence, or sexual assault or stalking, which would include threats from a third-party, such as a friend or family member of the perpetrator of the violence. This may be written observation by the housing or service provider; a letter or other documentation from a victim service provider, social worker, legal assistance provider, pastoral counselor, mental health provider, or other professional from whom the victim has sought assistance; current restraining order; recent court order or other court records; law enforcement report or records; communication records from the perpetrator of the violence or family members or friends of the perpetrator of the violence, including emails, voicemails, text messages, and social media posts; or a written certification by the program participant to whom the violence occurred or the head of household.

1.2.20.2. Records of Annual Income. For each program participant who receives housing assistance where rent or an occupancy charge is

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paid by the program participant, the Contractor must keep the following documentation of annual income:

1.2.20.2.1. Income evaluation form specified by HUD and completed by the Contractor;

1.2.20.2.2. Source documents, which include but are not limited to:

1.2.20.2.2.1. Most recent wage statement;

1.2.20.2.2.2. Unemployment compensation statement;

1.2.20.2.2.3. Public benefits statement, and bank statements for the assets held by the program participant; and

1.2.20.2.2.4. Income received before the date of the evaluation.

1.2.20.2.3. To the extent that source documents are unobtainable, a written statement by a relevant third party, which may include an employer or a government benefits administrator, or the written certification by the Contractor's intake staff of the oral verification by the relevant third party of the income the program participant received over the most recent period; or

1.2.20.2.4. To the extent that source documents and third-party verification are unobtainable, the written certification by the program participant of the amount of income that the program participant is reasonably expected to receive over the three (3) month period following the evaluation.

1.2.20.3. Program Participant Records. In addition to evidence of homelessness status or at-risk-of-homelessness status, as applicable, the Contractor must keep records for each program participant that document:

1.2.20.3.1. The services and assistance provided to that program participant, including evidence that the Contractor conducted an annual assessment of services for those program participants that remain in the program for more than a year and adjusted the service package accordingly, and including case management services as provided in 24 CFR 578.37(a)(1)(ii)(F); and

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- 1.2.20.3.2. Where applicable, compliance with the termination of assistance requirement in 24 CFR 578.91.
- 1.2.20.4. Housing Standards. The Contractor must retain documentation of compliance with the housing standards in 24 CFR 578.75(b), including inspection reports.
- 1.2.20.5. Services Provided. The Contractor must document the types of supportive services provided under the Contractor's program and the amounts spent on those services. The Contractor must keep documentation that the records were reviewed at least annually and that the service package offered to program participants was adjusted as necessary.
- 1.2.21. The Contractor must maintain records that document compliance with:
- 1.2.21.1. The organizational conflict-of-interest requirements in 24 CFR 578.95(c);
- 1.2.21.2. The CoC board conflict-of-interest requirements in 24 CFR 578.95(b); and
- 1.2.21.3. The other conflicts requirements in 24 CFR 578.95(d).
- 1.2.22. The Contractor must develop, implement and retain a copy of the personal conflict-of-interest policy that complies with the requirements in 24 CFR 578.95, including records supporting any exceptions to the personal conflict-of-interest prohibitions.
- 1.2.23. The Contractor must comply and retain documentation of compliance with:
- 1.2.23.1. The homeless participation requirements in accordance with 24 CFR 578.75(g);
- 1.2.23.2. The faith-based activities requirements in accordance with 24 CFR 578.87(b);
- 1.2.23.3. Requirements of 24 CFR 578.93(c) for affirmatively furthering fair housing by maintaining copies of all marketing, outreach, and other materials used to inform eligible persons of the program;
- 1.2.23.4. Other federal requirements in 24 CFR 578.99, as applicable;
- 1.2.23.5. Other records specified by HUD. The Contractor must keep other records as specified by HUD; and
- 1.2.23.6. Procurement requirements in 24 CFR 85.36 and 24 CFR part 84.
- 1.2.24. Confidentiality. In addition to meeting specific confidentiality and security requirements for HMIS data (76 FR 76917), the Contractor must develop and implement written procedures to ensure:

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- 1.2.24.1. All records containing protected identifying information of any participant who applies for and/or receives CoC assistance are kept secure and confidential;
- 1.2.24.2. The address or location of any family violence project, assisted with CoC funds, are not made public, except with written authorization of the person responsible for the operation of the project; and
- 1.2.24.3. The address or location of any housing of a program participant is not made public, except as provided under a preexisting privacy policy of the recipient or sub recipient and consistent with state and local laws regarding privacy and obligations of confidentiality.

2. Contract Administration

- 2.1. The Contractor must have appropriate levels of staff to attend all meetings or trainings requested by the Department's Bureau of Homeless Services (BHS), including training in data security and confidentiality, according to state and federal laws. To the extent possible, BHS must notify the Contractor of the need to attend such meetings five (5) working days in advance of each meeting.
- 2.2. The Contractor must inform the Department of any staffing changes within thirty (30) days of the change.

3. Reporting Requirements

- 3.1. The Contractor must submit an Annual Performance Report (APR) to the Department within thirty (30) days after the Contract Completion Date on the form required, or specified, by the Department.
- 3.2. The Contractor must ensure the APR is submitted to:
NH DHHS
Bureau of Homeless Services
129 Pleasant Street
Concord, NH 03301
- 3.3. The Contractor must ensure the APR includes a summary of aggregate results of the project activities, consistent with the format proposed in the Contractor's application submitted to HUD for the relevant fiscal year COC Notice of Funding Opportunity (NOFO).
- 3.4. The Contractor must submit other reports as requested by the Department in compliance with NH HMIS policy and/or Department policies and procedures.
- 3.5. The Contractor may be required to collect and share data with the Department, in a format specified by the Department, for the provision of other key data and metrics, including client-level demographic, performance, and service data.

4. Exhibits Incorporated

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- 4.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 4.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 4.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

5. Additional Terms

5.1. Impacts Resulting from Court Orders or Legislative Changes

- 5.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

5.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services (CLAS)

- 5.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

5.3. Credits and Copyright Ownership

- 5.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of this Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 5.3.2. All materials produced or purchased under this Agreement must have prior approval from the Department before printing, production, distribution or use.
- 5.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 5.3.3.1. Brochures;

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- 5.3.3.2. Resource directories;
- 5.3.3.3. Protocols or guidelines;
- 5.3.3.4. Posters; and
- 5.3.3.5. Reports
- 5.3.4. The Contractor must not reproduce any materials produced under this Agreement without prior written approval from the Department.
- 5.4. **Operation of Facilities: Compliance with Laws and Regulations**
 - 5.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.
- 5.5. **Eligibility Determinations**
 - 5.5.1. If the Contractor is permitted to determine the eligibility of individuals, youth, and/ or families such eligibility verifications must be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
 - 5.5.2. Eligibility determinations must be made on forms provided, or required by the Department for that purpose and must be made and remade, or reissued at such times as are prescribed by the Department.
 - 5.5.3. In addition to the determination forms required by the Department, the Contractor must maintain a data file on each participant of services hereunder, which file must include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor must furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
 - 5.5.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and

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agrees that all applicants for services must be permitted to fill out an application form and that each applicant or re-applicant must be informed of his/her right to a fair hearing in accordance with applicable regulations.

6. Records

- 6.1. The Contractor must keep records that include, but are not limited to:
 - 6.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 6.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 6.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 6.2. Period of Record Retention. The Contractor must ensure all records, originals or copies made by microfilming, photocopying, or other similar methods, pertaining to CoC funds are retained for five (5) years following the Contract Completion Date and receipt of final payment by the Contractor, unless records are otherwise required to be maintained for a period in excess of the five (5) year period according to state or federal law or regulation.
- 6.3. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to this Agreement for purposes of audit, examination, excerpts and transcripts.
- 6.4. If, upon review of the Final Expenditure Report, the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% Federal funds, Title XIV Housing Programs under the Homeless Emergency Assistance and Rapid Transition to Housing Act (HEARTH Act), Subtitle A- Housing Assistance (Public Law 102-550), as awarded on March 28, 2023, by the US Dept of Housing and Urban Development, Continuum of Care Program, Assistance Listing Number: 14.267, FAIN#s: NH0019L1T002215, NH0057L1T002213, NH0074L1T002210, NH0092L1T002207, NH0096L1T002207.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. The Contractor must submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor must ensure each invoice:
 - 3.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 3.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 3.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 3.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 3.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 3.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

NH DHHS
Bureau of Homeless Services
129 Pleasant Street
Concord, NH 03301
4. The Department shall make payments to the Contractor within forty-five (45) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
5. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7, Completion Date.
6. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances ^{PS} between State

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Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

7. Audits

7.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

7.1.1. Condition A - The Contractor expended \$750,000, or more, in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

7.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.

7.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

7.1.4. Condition D - The contractor expends less than \$750,000 in federal funds, during the fiscal year, is exempt from Federal Monitoring Requirements, except as noted in 2 CFR 200.503, but records must be available for review, or audit, by appropriate officials of the Federal agency, pass through entity, and Government Accountability Office (GAO). Federal awards expended as a recipient or a subrecipient are subject to audit under this part. The payments received for goods or services provided as a contractor are not Federal awards. Section § 200.331 sets forth the considerations in determining whether payments constitute a Federal award or a payment for goods or services provided as a contractor.

7.2. If Condition A exists, the Contractor must submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

7.2.1. The Contractor must submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor must submit quarterly progress reports on the status of implementation of the corrective action plan.

7.3. If Condition B or Condition C exists, the Contractor must submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

7.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all

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payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

- 7.5. If the Contractor is not subject to the audit requirements of 2 CFR part 200, the Contractor shall submit one (1) copy of an audited financial report to the Department, utilizing the guidelines set forth by the Comptroller General of the United States in "Standards for Audit of Governmental Organizations, Program Activities, and Functions," within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards 90 days after contract completion date.
8. Project Costs: Payment Schedule; Review by the State
- 8.1. Project Costs: As used in this Agreement, the term "Project Costs" means all expenses directly or indirectly incurred by the Contractor in the performance of the Project Activities, as determined by the State to be eligible and allowable for payment, in accordance with Public Law 102-550, as well as allowable cost standards set forth in 2 CFR part 200 as revised from time to time and with the rules, regulations, and guidelines established by the State. All subcontractors shall meet the requirements of 2 CFR part 200.
- 8.2. Continuum of Care funds may be used to pay for eligible costs listed in 24 CFR 578 when used to establish and operate projects under five program components: permanent housing; transitional housing; supportive services only; HMIS; and, in some cases, homeless prevention or an identified program component under the applicable Notice of Funding Opportunity, such as the Joint Transitional Housing, and Permanent Housing-Rapid ReHousing component project. Administrative costs are eligible for all components. All components are subject to the restrictions on combining funds for certain eligible activities in a single project found in 24 CFR 578.87(c).
- 8.3. Match Funds:
- 8.3.1. The Contractor shall provide sufficient matching funds, as required by HUD regulations and policies described in 24 CFR 578.73.
- 8.3.2. Match funds shall be documented with each payment request.
- 8.3.3. The Contractor shall match all grant funds except for leasing funds, with no less than twenty-five (25) percent of funds or *in-kind* contributions from other sources.
- 8.3.4. The Contractor may choose to utilize *Cash Match*, or *In-Kind Match*, for the cost of activities that are eligible under subpart D of 24 CFR 578. The Contractor shall:
- 8.3.4.1. The Contractor must substantiate the cash match in a commitment letter, and then must be tracked through the Contractor's financial statements, general ledgers, and other records that reflect yearly financial status to show that

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the cash was spent on eligible program expenses within the grant term.

8.3.5. The cash match written commitment must be documented on the committing agency's letterhead and must be signed and dated by an authorized representative of the agency providing the cash match. The documentation, at a minimum, must include the following:

8.3.5.1. Amount of cash to be provided for the project.

8.3.5.2. Specific date the cash will be available to the project.

8.3.5.3. Grant and fiscal year to which the cash match will be contributed.

8.3.5.4. Allowable activities to be funded by the cash match. Documentation of expended match must include:

8.3.5.4.1. Agreement for cash match.

8.3.5.4.2. Cash match tracking which is done according to general accounting principles in the general ledger.

8.3.5.4.3. Source documentation that cash match is spent on eligible activities under CoC Program interim rule.

8.3.6. The Contractor must maintain records of the source and use of contributions made to satisfy the match requirement in 24 CFR 578.73.

8.3.7. If the Contractor utilizes *In-Kind Match*, the Contractor must ensure the following requirements are met:

8.3.7.1. The *in-kind* property, equipment, or goods must be substantiated in a commitment letter and must be tracked by the subrecipient agency to demonstrate that these items were delivered to the project, and/or, to its participants, during the grant term.

8.3.7.2. Written commitments for *in-kind* property, equipment, or goods must be documented on the committing agency's letterhead and must be signed and dated by an authorized representative of the agency providing the *in-kind* match. The documentation, at a minimum, must include the following:

8.3.7.2.1. Description and value of the donated property, equipment, or goods;

8.3.7.2.2. Specific date the property, equipment, or goods will be made available to the project;

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- 8.3.7.2.3. Grant and fiscal year to which the property, equipment, or goods will be contributed; and
- 8.3.7.2.4. Method used to determine the value of the property, equipment, or goods
- 8.3.8. *In-Kind Services* must be substantiated in a Memorandum of Understanding (MOU), and then must be tracked by the recipient or subrecipient to show that the services were delivered to program participants during the grant term. Any services or benefits committed to a program participant rather than the recipient or subrecipient through an MOU are generally ineligible to be counted as match.
 - 8.3.8.1. Written commitments of *in-kind* services, during the application, must be initially documented on the committing agency's letterhead. The document must be signed and dated by an authorized representative of the agency providing the *in-kind* services.
 - 8.3.8.2. An MOU must be in place between the recipient/subrecipient and service provider by the time of grant execution and must include detail of the *in-kind* services, their value, and the calculation method to be used in determining their value. Any services provided prior to the execution of the MOU cannot be counted towards match.
- 8.3.9. Each MOU must:
 - 8.3.9.1. Establish the unconditional commitment to provide the services, provided that the project is selected for funding by the CoC and HUD.
 - 8.3.9.2. Specify the services to be provided to the project.
 - 8.3.9.3. List the profession of the person who will provide the services.
 - 8.3.9.4. Include the hourly cost of the services.
 - 8.3.9.5. List the grant and fiscal year to which the *in-kind* match will be contributed.
 - 8.3.9.6. Detail the system to be used to document the actual quantity and value of the services provided to program participants during the grant term.
- 8.3.10. During the grant term, the actual *in-kind* services provided to participants must be documented. The documentation must include the following:
 - 8.3.10.1. Quantity of services provided.
 - 8.3.10.2. Value of the services.
 - 8.3.10.3. Date(s) on which the services were provided.

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- 8.3.11. Subrecipients must request information from third-party service providers on *in-kind* service match activity at least annually and are responsible for verifying that the match is eligible and related to program participants served in the operating year.
- 8.4. Payment of Project Costs:
- 8.4.1. The State agrees to provide payment on a cost reimbursement basis for actual, eligible expenditures incurred in the fulfillment of this agreement, and shall be in accordance with the approved line items as specified in the applicable Exhibit C, Budget, and as defined by HUD under the provisions of Public Law 102-550 and other applicable regulations, subject to the availability of sufficient funds.
- 8.4.2. The Contractor shall only be reimbursed for those costs designated as eligible and allowable costs as stated in these Payment Terms. The Contractor must have written approval from the State prior to billing for any other expenses.
- 8.5. Review of the State Disallowance of Costs:
- 8.5.1. At any time during the performance of the Services, and upon receipt of the Annual Performance Report, Termination Report or Audited Financial Report, the State may review all Project Costs incurred by the Contractor and all payments made to date.
- 8.5.2. Upon such review, the State shall disallow any items of expenses that are not determined to be allowable or are determined to be in excess of actual expenditures, and shall, by written notice specifying the disallowed expenditures, informing the Contractor of any such disallowance.
- 8.5.3. If the State disallows costs for which payment has not yet been made, it shall refuse to pay such costs. Any amounts awarded to the Contractor pursuant to this Agreement are subject to recapture.
- 8.5.4. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services, products, required report submissions, as detailed in this agreement, or NH-HMIS data entry requirements, have not been satisfactorily completed in accordance with the terms and conditions of this Agreement.

9. Expense Eligibility

- 9.1. Based on the continued receipt/availability of federal funds, the Contractor shall utilize Continuum of Care Program funds, as specified in these Payment Terms, from the HUD Continuum of Care Program, for contract services.
- 9.2. Operating Expenses:

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- 9.2.1. Eligible operating expenses include:
 - 9.2.1.1. Maintenance and repair of housing.
 - 9.2.1.2. Property taxes and insurance (including property and car).
 - 9.2.1.3. Scheduled payments to reserve for replacement of major systems of the housing (provided that the payments must be based on the useful life of the system and expected replacement cost).
 - 9.2.1.4. Building security for a structure where more than fifty (50) percent of the units or area is paid for with grant funds.
 - 9.2.1.5. Utilities, including electricity, gas and water.
 - 9.2.1.6. Furniture and equipment.
- 9.2.2. Ineligible costs include:
 - 9.2.2.1. Rental assistance and operating costs in the same project.
 - 9.2.2.2. Operating costs of emergency shelter and supportive service-only facilities.
 - 9.2.2.3. Maintenance and repair of housing where the costs of maintaining and repairing the housing are included in the lease.
 - 9.2.2.4. Ineligible costs. Any cost not described as eligible below is not an eligible cost of providing supportive services using Continuum of Care program funds. Staff training and costs of obtaining professional licensure or certifications needed to provide supportive services are not eligible costs.
- 9.3. Supportive Services
 - 9.3.1. Eligible supportive services costs shall comply with all HUD regulations in 24 CFR 578.53, and are available to individuals actively participating in the permanent housing program.
 - 9.3.2. Special populations. All eligible costs are eligible to the same extent for program participants who are unaccompanied homeless youth; persons living with HIV/AIDS; and victims of domestic violence, dating violence, sexual assault, or stalking.
 - 9.3.3. Eligible costs shall include:
 - 9.3.3.1. Annual assessment of Service Needs. The costs of the assessment required by 578.53(a) (2).
 - 9.3.3.2. Assistance with moving costs. Reasonable one-time moving costs are eligible and include truck rental and hiring a moving company.

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- 9.3.3.3. Case management. The costs of assessing, arranging, coordinating, and monitoring the delivery of individualized services to meet the needs of the program participant(s) are eligible costs.
- 9.3.3.4. Child Care. The costs of establishing and operating child care, and providing child-care vouchers, for children from families experiencing homelessness, including providing meals and snacks, and comprehensive and coordinated developmental activities are eligible.
- 9.3.3.5. Education Services. The costs of improving knowledge and basic educational skills are eligible.
- 9.3.3.6. Employment assistance and job training. The costs of establishing and operating employment assistance and job training programs are eligible, including classroom, online and/or computer instruction, on-the-job instruction, services that assist individuals in securing employment, acquiring learning skills, and/or increasing earning potential. The cost of providing reasonable stipends to program participants in employment assistance and job training programs is also an eligible cost.
- 9.3.3.7. Food. The cost of providing meals or groceries to program participants is eligible.
- 9.3.3.8. Housing search and counseling services. Costs of assisting eligible program participants to locate, obtain, and retain suitable housing are eligible.
- 9.3.3.9. Legal services. Eligible costs are the fees charged by licensed attorneys and by person(s) under the supervision of licensed attorneys, for advice and representation in matters that interfere with homeless individual or family's ability to obtain and retain housing.
- 9.3.3.10. Life Skills training. The costs of teaching critical life management skills that may never have been learned or have been lost during course of physical or mental illness, domestic violence, substance abuse, and homelessness are eligible. These services must be necessary to assist the program participant to function independently in the community. Component life skills training are the budgeting of resources and money management, household management, conflict management, shopping for food and other needed items, nutrition, the use of public transportation, and parent training.
- 9.3.3.11. Mental Health Services. Eligible costs are the direct outpatient treatment of mental health conditions that are provided by licensed professionals. Component services are crisis

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interventions; counseling; individual, family, or group therapy sessions; the prescription of psychotropic medications or explanations about the use and management of medications; and combinations of therapeutic approaches to address multiple problems.

9.3.3.12. Outpatient health services. Eligible costs are the direct outpatient treatment of medical conditions when provided by licensed medical professionals.

9.3.3.13. Outreach Services. The costs of activities to engage persons for the purpose of providing immediate support and intervention, as well as identifying potential program participants, are eligible.

9.3.3.14. Substance abuse treatment services. The costs of program participant intake and assessment, outpatient treatment, group and individual counseling, and drug testing are eligible. Inpatient detoxification and other inpatient drug or alcohol treatment are ineligible.

9.3.3.15. Transportation Services, as described in 24CFR 578(e) (15).

9.3.3.16. Utility Deposits. This form of assistance consists of paying for utility deposits. Utility deposits must be one-time, paid directly to utility companies.

9.3.3.17. Direct provision of services. If a service, described as eligible in these Payment Terms, is being directly delivered by the recipient or subrecipient, eligible costs for those services also include the following:

9.3.3.17.1. The costs of labor or supplies, and materials incurred by the recipient or subrecipient in directly providing supportive services to program participants.

9.3.3.17.2. The salary and benefit packages of the recipient and subrecipient staff who directly deliver the services.

9.3.4. Grant funds may be used for rental assistance for Individuals, youth, and families experiencing homelessness.

9.3.5. Rental assistance cannot be provided to a program participant who is already receiving rental assistance, or living in a housing unit receiving rental assistance or operating assistance through other federal, State, or local sources.

9.3.6. Rental assistance shall be administered in accordance with the policies and procedures established by the Continuum as set forth in 24 CFR 578.7(a) (9) and 24 CFR 578.51, and may be:

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- 9.3.6.1. Short term, up to 3 months of rent;
- 9.3.6.2. Medium term, for 3-24 months; or
- 9.3.6.3. Long-term, for longer than 24 months.
- 9.3.7. Grant funds may be used for security deposits in an amount not to exceed 2 months of rent.
- 9.3.8. An advance payment of the last month's rent may be provided to the landlord, in addition to the security deposit and payment of first month's rent.
- 9.3.9. Rental assistance will only be provided for a unit if the rent is reasonable, as determined by the Contractor, in relation to rents being charged for comparable unassisted units, taking into account the location, size, type, quality, amenities, facilities, and management and maintenance of each unit.
- 9.3.10. The Contractor may use grant funds in an amount not to exceed one month's rent to pay for any damage to housing due to the action of a program participant. For Leasing funds only: Property damages may be paid only from funds paid to the landlord from security deposits.
- 9.3.11. Housing shall be in compliance with all State and local housing codes, licensing requirements, the Lead-Based Paint Poisoning Prevention Act, and any other requirements of the jurisdiction in which the housing is located regarding the condition of the structure and operation of the housing or services.
- 9.3.12. The Contractor shall provide one of the following types of rental assistance: Tenant-based, Project-based, or Sponsor-based rental assistance as described by HUD in 24 CFR 578.51.
 - 9.3.12.1. Tenant-based rental assistance is rental assistance in which program participants choose housing of an appropriate size in which to reside. When necessary to facilitate the coordination of supportive services, recipients and subrecipients may require program participants to live in a specific area for their entire period of participation, or in a specific structure for the first year and in a specific area for the remainder of their period of participation. Short and medium term rental assistance provided under the Rapid Re-Housing program component must be tenant based rental assistance.
 - 9.3.12.2. Sponsor-based rental assistance is provided through contracts between the recipient and sponsor organization. A sponsor may be a private, nonprofit organization, or a community mental health agency established as a public nonprofit organization. Program participants must reside in housing owned or leased by the sponsor.

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9.3.12.3. Project-based rental assistance is provided through a contract with the owner of an existing structure, where the owner agrees to lease the subsidized units to program participants. Program participants will not retain rental assistance if they move.

9.3.12.4. For project-based, sponsor-based, or tenant-based rental assistance, program participants must enter into a lease agreement for a term of at least one year, which is terminable for cause. The leases must be automatically renewable upon expiration for terms that are a minimum of one month long, except on prior notice by either party.

9.4. Administrative Costs:

9.4.1. Eligible administrative costs include:

9.4.1.1. The Contractor may use funding awarded under this part, for the payment of project administrative costs related to the planning and execution of Continuum of Care activities. This does not include staff and overhead costs directly related to carrying out activities eligible under 24 CFR 578.43 through 578.57, because those costs are eligible as part of those activities.

9.4.1.2. General management, oversight, and coordination. Costs of overall program management, coordination, monitoring and evaluation. These costs include, but are not limited to, necessary expenditures for the following:

9.4.1.2.1. Salaries, wages, and related costs of the Contractor's staff, or other staff engaged in program administration.

9.4.1.2.2. In charging costs to this category, the Contractor may include the entire salary, wages, and related costs allocable to the program of each person whose primary responsibilities with regard to the program involve program administration assignments, or the pro rata share of the salary, wages, and related costs of each person whose job includes any program administration assignments. The Contractor may only use one of these methods for each fiscal year grant. Program administration assignments include the following:

9.4.1.2.2.1. Preparing program budgets and schedules, and amendments to those budgets and schedules.

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- 9.4.1.2.2.2. Developing systems for assuring compliance with program requirements.
- 9.4.1.2.2.3. Developing interagency agreements and agreements with subrecipient and Contractors to carry out program activities.
- 9.4.1.2.2.4. Monitoring program activities for progress and compliance with program requirements.
- 9.4.1.2.2.5. Preparing reports and other documents related to the program for submission to HUD.
- 9.4.1.2.2.6. Coordinating the solution of audit and monitoring findings.
- 9.4.1.2.2.7. Preparing reports and other documents directly related to the program submission to HUD.
- 9.4.1.2.2.8. Evaluating program results against stated objectives.
- 9.4.1.2.2.9. Managing or supervising persons whose primary responsibilities are among those program administration assignments, as listed immediately above.
- 9.4.1.2.2.10. Travel costs incurred for official business in carrying out the program.
- 9.4.1.2.2.11. Administrative services performed under third party contracts or agreements, including such services as general legal services, accounting services, and audit services.
- 9.4.1.2.2.12. Other costs for goods and services required for administration of the program, including such goods and services as rental or purchase of equipment, insurance, utilities, office supplies, and rental and maintenance, but not purchase, of office space.

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Contractor Initials

Date 5/30/2023

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9.4.1.2.2.13. Training on Continuum of Care requirements. Costs of providing training on Continuum of Care requirements and attending HUD-Sponsored Continuum of Care trainings.

9.4.1.2.2.14. Environmental review. Costs of carrying out the environmental review responsibilities under 24 CFR 578.31.

9.5. Leasing:

9.5.1. When the Contractor is leasing the structure, or portions thereof, grant funds may be used to pay for 100 percent of the costs of leasing a structure or structures, or portions thereof, to provide housing or supportive services to homeless persons for up to three (3) years. Leasing funds may not be used to lease units or structures owned by the contractor, their parent organization, any other related organization(s), or organizations that are members of a partnership, where the partnership owns the structure, unless HUD authorized an exception for good cause.

9.5.2. Requirements:

9.5.2.1. Leasing structures. When grants are used to pay rent for all or part of a structure or structures, the rent paid must be reasonable in relation to rents being charged in the area for comparable space. In addition, the rent paid may not exceed rents currently being charged by the same owner for comparable unassisted space.

9.5.2.2. Leasing individual units. When the grant funds are used to pay rent for individual housing units, the rent paid must be reasonable in relation to rents being charged for comparable units, taking into account the location, size, type, quality, amenities, facilities, and management services. In addition, the rents may not exceed rents currently being charged for comparable units; and the rent paid may not exceed HUD-determined fair market rents.

9.5.2.3. Utilities. If electricity, gas, and water are included in the rent, these utilities may be paid from leasing funds. If utilities are not provided by the landlord, these utility costs are operating costs, except for supportive service facilities. If the structure is being used as a supportive service facility, then these utility costs are a supportive service cost.

9.5.2.4. Security deposits and first and last month's rent. The Contractor may use grant funds to pay security deposits, in an

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- amount not to exceed 2 months of actual rent. An advance payment of last month's rent may be provided to the landlord in addition to security deposit and payment of the first month's rent.
- 9.5.2.5. Occupancy agreements and subleases. Occupancy agreements and subleases are required as specified in 24 CFR 578.77(a).
 - 9.5.2.6. Calculation of occupancy charges and rent. Occupancy charges and rent from program participants must be calculated as provided in 24 CFR 578.77.
 - 9.5.2.7. Program income. Occupancy charges and rent collected from program participants are program income and may be used as provided under 24 CFR 578.97.
 - 9.5.2.8. Transition. Refer to 24CFR 578.49(b)(8).
 - 9.5.2.9. Rent paid may only reflect actual costs and must be reasonable in comparison to rents charged in the area for similar housing units. Documentation of rent reasonableness must be kept on file by the Contractor.
 - 9.5.2.10. The portion of rent paid with grant funds may not exceed HUD-determined fair market rents.
 - 9.5.2.11. The Contractor shall pay individual landlords directly; funds may not be given directly to participants to pay leasing costs.
 - 9.5.2.12. Property damages may only be paid from money paid to the landlord for security deposits.
 - 9.5.2.13. The Contractor cannot lease a building that it already owns to itself.
 - 9.5.2.14. Housing must be in compliance with all State and local housing codes, licensing requirements, the Lead-Based Paint Poisoning Prevention Act, and any other requirements of the jurisdiction in which the housing is located regarding the condition of the structure and operation of the housing or services.
- 9.6. The Contractor may charge program participants rent and utilities (heat, hot water). However, the amount charged may not exceed the maximum amounts specified in HUD regulations (24 CFR 578.77). Other services such as cable, air conditioning, telephone, Internet access, cleaning, parking, pool charges, etc. are at the participant's option.
- 9.7. The Contractor shall have any staff charged in full or part to this contract, or counted as match, complete weekly or bi-weekly timesheets.

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10. Contractor Financial Management System

- 10.1. Fiscal Control: The Contractor shall establish fiscal control and fund accounting procedures that ensure proper disbursement of, and accounting for, grant funds and any required nonfederal expenditures. This responsibility applies to funds disbursed in direct operations of the Contractor.
- 10.2. The Contractor shall maintain a financial management system that complies with 2 CFR part 200 or such equivalent system as the State may require.

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Exhibit C-1, Budget

SCS - Permanent Housing Program
CoC Funds - N0019L1T002215

SFY2024 - 9/1/23-6/30/24									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 147,026	\$	\$	\$	\$	\$	\$ 147,026	\$	\$
Administration	\$ 3,247	\$	\$	\$	\$	\$	\$ 3,247	\$	\$
25% Required Match	\$ 38,363	\$	\$	\$ 38,363	\$	\$	\$	\$	\$
TOTAL HUD FUNDS BALANCE	\$ 188,646	\$	\$	\$ 38,363	\$	\$	\$ 150,283	\$	\$

SFY2025 - 7/1/24-6/30/24									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 29,407	\$	\$	\$	\$	\$	\$ 29,407	\$	\$
Administration	\$ 649	\$	\$	\$	\$	\$	\$ 649	\$	\$
25% Required Match	\$ 7,878	\$	\$	\$ 7,878	\$	\$	\$	\$	\$
TOTAL HUD FUNDS BALANCE	\$ 37,934	\$	\$	\$ 7,878	\$	\$	\$ 30,056	\$	\$

TOTAL - 9/1/23-6/30/24									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 176,443	\$	\$	\$	\$	\$	\$ 176,443	\$	\$
Administration	\$ 3,896	\$	\$	\$	\$	\$	\$ 3,896	\$	\$
25% Required Match	\$ 48,059	\$	\$	\$ 48,059	\$	\$	\$	\$	\$
TOTAL HUD FUNDS BALANCE	\$ 228,398	\$	\$	\$ 48,059	\$	\$	\$ 180,339	\$	\$

Total WFO Match \$ 180,339

Exhibit C-1, Budget

SCS - Shelter Plus Care
CoC Funds - NH0057117002213

Activity Name	SFY2024 - 7/1/23-6/30/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 283,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283,472	\$ -	\$ -
Administration	\$ 13,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,672	\$ -	\$ -
25% Required Match	\$ 78,788	\$ -	\$ -	\$ 78,788	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 375,932	\$ -	\$ -	\$ 78,788	\$ -	\$ -	\$ 307,144	\$ -	\$ -

Activity Name	TOTAL - 7/1/23-6/30/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 283,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283,472	\$ -	\$ -
Administration	\$ 13,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,672	\$ -	\$ -
25% Required Match	\$ 78,788	\$ -	\$ -	\$ 78,788	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 375,932	\$ -	\$ -	\$ 78,788	\$ -	\$ -	\$ 307,144	\$ -	\$ -

Total WFO Match \$ 307,144

Exhibit C-3, Budget

SCS Rapid Re-Housing
CoC Funds
NH0074117002210

Activity Name	SFY24 - 1/1/24-6/30/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 49,812	\$	\$	\$	\$	\$	\$ 49,812	\$	\$
Supportive Services	\$ 10,558	\$	\$	\$	\$	\$	\$ 10,558	\$	\$
Administration	\$ 1,367	\$	\$	\$	\$	\$	\$ 1,367	\$	\$
25% Required Match	\$ 15,778	\$	\$	\$ 15,778	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 77,514	\$	\$	\$ 15,778	\$	\$	\$ 81,738	\$	\$

Activity Name	SFY25 - 7/1/24-12/31/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 49,812	\$	\$	\$	\$	\$	\$ 49,812	\$	\$
Supportive Services	\$ 10,558	\$	\$	\$	\$	\$	\$ 10,558	\$	\$
Administration	\$ 1,367	\$	\$	\$	\$	\$	\$ 1,367	\$	\$
25% Required Match	\$ 15,778	\$	\$	\$ 15,777	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 77,514	\$	\$	\$ 15,777	\$	\$	\$ 81,737	\$	\$

Activity Name	TOTAL - 1/1/24-12/31/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 99,624	\$	\$	\$	\$	\$	\$ 99,624	\$	\$
Supportive Services	\$ 21,116	\$	\$	\$	\$	\$	\$ 21,116	\$	\$
Administration	\$ 2,735	\$	\$	\$	\$	\$	\$ 2,735	\$	\$
25% Required Match	\$ 31,553	\$	\$	\$ 31,553	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 154,928	\$	\$	\$ 63,143	\$	\$	\$ 123,475	\$	\$

Total WFO Match \$ 123,475

Exhibit C-4, Budget

SCS - Next Steps
CoC Funds - N H0092117002207

Activity Name	SFY2024 - 8/1/23-6/30/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 181,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,487	\$ -	\$ -
Supportive Services	\$ 44,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,788	\$ -	\$ -
Administration	\$ 4,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,497	\$ -	\$ -
25% Required Match	\$ 53,815	\$ -	\$ -	\$ 53,815	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 284,577	\$ -	\$ -	\$ 53,815	\$ -	\$ -	\$ 210,762	\$ -	\$ -

Activity Name	SFY2025 - 7/1/24-7/31/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 14,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,879	\$ -	\$ -
Supportive Services	\$ 4,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,872	\$ -	\$ -
Administration	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -
25% Required Match	\$ 4,897	\$ -	\$ -	\$ 4,897	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 24,948	\$ -	\$ -	\$ 4,897	\$ -	\$ -	\$ 19,100	\$ -	\$ -

Activity Name	TOTAL - 8/1/23-7/31/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 178,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,148	\$ -	\$ -
Supportive Services	\$ 48,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,870	\$ -	\$ -
Administration	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ -
25% Required Match	\$ 58,787	\$ -	\$ -	\$ 58,787	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 229,822	\$ -	\$ -	\$ 58,787	\$ -	\$ -	\$ 229,822	\$ -	\$ -

Total WFO Match \$ 229,822

Exhibit G5, Budget

SCS - Coordinated Entry
CoC Funds - NH0096LIT002207

Activity Name	SFY 2024 - 7/1/23-6/30/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 84,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,082	\$ -	\$ -
Administration	\$ 2,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,490	\$ -	\$ -
25% Required Match	\$ 22,193	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 108,745	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ 86,552	\$ -	\$ -

Activity Name	TOTAL - 7/1/23-6/30/24								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 84,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,082	\$ -	\$ -
Administration	\$ 2,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,490	\$ -	\$ -
25% Required Match	\$ 22,193	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 108,745	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ 86,552	\$ -	\$ -

Total WFO Match \$ 86,552

Exhibit C6, Budget

SCS - Permanent Housing Program
CoC Funds - NH0019L1T002215

SFY2025 - 9/1/24-6/30/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 147,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,036	\$ -	\$ -
Administration	\$ 3,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,247	\$ -	\$ -
25% Required Match	\$ 38,283	\$ -	\$ -	\$ 33,363	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 188,566	\$ -	\$ -	\$ 33,363	\$ -	\$ -	\$ 150,220	\$ -	\$ -

SFY2026 - 7/1/25-6/31/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 29,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,407	\$ -	\$ -
Administration	\$ 849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 849	\$ -	\$ -
25% Required Match	\$ 7,878	\$ -	\$ -	\$ 7,878	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 37,732	\$ -	\$ -	\$ 7,878	\$ -	\$ -	\$ 31,029	\$ -	\$ -

TOTAL - 9/1/24-6/31/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 176,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,443	\$ -	\$ -
Administration	\$ 3,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,896	\$ -	\$ -
25% Required Match	\$ 48,029	\$ -	\$ -	\$ 41,229	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 228,368	\$ -	\$ -	\$ 41,229	\$ -	\$ -	\$ 180,339	\$ -	\$ -

Total WFO Match \$ 180,339

Exhibit C7, Budget

SCS - Shelter Plus Care
CoC Funds - NH0057L1T002213

Activity Name	SFY 2025 - 7/1/24-6/30/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 293,472	\$	\$	\$	\$	\$	\$ 293,472	\$	\$
Administration	\$ 13,672	\$	\$	\$	\$	\$	\$ 13,672	\$	\$
25% Required Match	\$ 78,796	\$	\$	\$ 78,796	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 385,938	\$	\$	\$ 78,796	\$	\$	\$ 307,144	\$	\$

Activity Name	TOTAL - 7/1/24-6/30/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 293,472	\$	\$	\$	\$	\$	\$ 293,472	\$	\$
Administration	\$ 13,672	\$	\$	\$	\$	\$	\$ 13,672	\$	\$
25% Required Match	\$ 78,796	\$	\$	\$ 78,796	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 385,938	\$	\$	\$ 78,796	\$	\$	\$ 307,144	\$	\$

Total YTD Match \$ 307,144

Exhibit C8, Budget

SCS Rapid Re-Housing
CoC Funds
NDH0074L1T002210

Activity Name	SFY25 - 1/1/25-6/30/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 49,812	\$	\$	\$	\$	\$	\$ 49,812	\$	\$
Supportive Services	\$ 10,828	\$	\$	\$	\$	\$	\$ 10,828	\$	\$
Administration	\$ 1,308	\$	\$	\$	\$	\$	\$ 1,308	\$	\$
25% Required Match	\$ 13,776	\$	\$	\$ 13,776	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 75,724	\$	\$	\$ 13,776	\$	\$	\$ 61,948	\$	\$

Activity Name	SFY26 - 7/1/25-12/31/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 49,812	\$	\$	\$	\$	\$	\$ 49,812	\$	\$
Supportive Services	\$ 10,828	\$	\$	\$	\$	\$	\$ 10,828	\$	\$
Administration	\$ 1,307	\$	\$	\$	\$	\$	\$ 1,307	\$	\$
25% Required Match	\$ 13,777	\$	\$	\$ 13,777	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 75,724	\$	\$	\$ 13,777	\$	\$	\$ 61,947	\$	\$

Activity Name	TOTAL - 1/1/25-12/31/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 99,624	\$	\$	\$	\$	\$	\$ 99,624	\$	\$
Supportive Services	\$ 21,116	\$	\$	\$	\$	\$	\$ 21,116	\$	\$
Administration	\$ 2,725	\$	\$	\$	\$	\$	\$ 2,725	\$	\$
25% Required Match	\$ 31,553	\$	\$	\$ 31,553	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 154,922	\$	\$	\$ 31,553	\$	\$	\$ 123,369	\$	\$

Total WFO Match \$ 123,478

Exhibit C-9, Budget

SCS - Next Steps
CoC Funds - NHD092L1T002207

Activity Name	SFY2025 - 8/1/24-6/30/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 181,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,487	\$ -	\$ -
Supportive Services	\$ 44,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,798	\$ -	\$ -
Administration	\$ 4,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,497	\$ -	\$ -
25% Required Match	\$ 53,815	\$ -	\$ -	\$ 53,815	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 284,597	\$ -	\$ -	\$ 53,815	\$ -	\$ -	\$ 210,782	\$ -	\$ -

Activity Name	SFY2026 - 7/1/25-7/31/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 14,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,879	\$ -	\$ -
Supportive Services	\$ 4,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,072	\$ -	\$ -
Administration	\$ 408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 408	\$ -	\$ -
25% Required Match	\$ 4,892	\$ -	\$ -	\$ 4,892	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 24,251	\$ -	\$ -	\$ 4,892	\$ -	\$ -	\$ 19,359	\$ -	\$ -

Activity Name	TOTAL - 8/1/24-7/31/25								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 176,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,149	\$ -	\$ -
Supportive Services	\$ 48,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,870	\$ -	\$ -
Administration	\$ 4,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,905	\$ -	\$ -
25% Required Match	\$ 58,797	\$ -	\$ -	\$ 58,797	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 288,721	\$ -	\$ -	\$ 58,797	\$ -	\$ -	\$ 229,924	\$ -	\$ -

Total WFO Match \$ 229,922

Exhibit C-10, Budget

SCS - Coordinated Entry
CoC Funds -NM0096 LI T002207

SFY 2025 - 7/1/24-6/30/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 84,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,082	\$ -	\$ -
Administration	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -
25% Required Match	\$ 22,193	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 108,745	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ 86,552	\$ -	\$ -

TOTAL - 7/1/24-6/30/25									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 84,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,082	\$ -	\$ -
Administration	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -
25% Required Match	\$ 22,193	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 108,745	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ 86,552	\$ -	\$ -

Total WFO Match \$ 86,552

Exhibit C-11, Budget

SCS - Permanent Housing Program
CoC Funds - NHD019LIT002215

SFY2026 - 9/1/25-6/30/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 147,038	\$	\$	\$	\$	\$	\$ 147,038	\$	\$
Administration	\$ 3,247	\$	\$	\$	\$	\$	\$ 3,247	\$	\$
25% Required Match	\$ 34,383	\$	\$	\$ 34,383	\$	\$	\$	\$	\$
TOTAL HUD FUNDS BALANCE	\$ 184,668	\$	\$	\$ 34,383	\$	\$	\$ 150,285	\$	\$

SFY2027 - 7/1/26-6/31/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 29,407	\$	\$	\$	\$	\$	\$ 29,407	\$	\$
Administration	\$ 649	\$	\$	\$	\$	\$	\$ 649	\$	\$
25% Required Match	\$ 7,878	\$	\$	\$ 7,878	\$	\$	\$	\$	\$
TOTAL HUD FUNDS BALANCE	\$ 37,934	\$	\$	\$ 7,878	\$	\$	\$ 30,056	\$	\$

TOTAL - 9/1/25-8/31/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 178,445	\$	\$	\$	\$	\$	\$ 178,445	\$	\$
Administration	\$ 3,896	\$	\$	\$	\$	\$	\$ 3,896	\$	\$
25% Required Match	\$ 48,098	\$	\$	\$ 48,098	\$	\$	\$	\$	\$
TOTAL HUD FUNDS BALANCE	\$ 270,439	\$	\$	\$ 48,098	\$	\$	\$ 182,339	\$	\$

Total YTD Match \$ 180,339

Exhibit C-13, Budget

SCS Rapid Re-Housing

CoC Funds

NH0074L1T002210

Activity Name	SFY26 - 1/1/26-6/30/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 49,812	\$	\$	\$	\$	\$	\$ 49,812	\$	\$
Supportive Services	\$ 10,558	\$	\$	\$	\$	\$	\$ 10,558	\$	\$
Administration	\$ 1,307	\$	\$	\$	\$	\$	\$ 1,307	\$	\$
25% Required Match	\$ 15,778	\$	\$	\$ 15,778	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 77,455	\$	\$	\$ 15,778	\$	\$	\$ 81,723	\$	\$

Activity Name	SFY27 - 7/1/26-12/31/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 49,812	\$	\$	\$	\$	\$	\$ 49,812	\$	\$
Supportive Services	\$ 10,558	\$	\$	\$	\$	\$	\$ 10,558	\$	\$
Administration	\$ 1,307	\$	\$	\$	\$	\$	\$ 1,307	\$	\$
25% Required Match	\$ 15,777	\$	\$	\$ 15,777	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 77,454	\$	\$	\$ 15,777	\$	\$	\$ 81,731	\$	\$

Activity Name	TOTAL - 1/1/26-12/31/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 99,624	\$	\$	\$	\$	\$	\$ 99,624	\$	\$
Supportive Services	\$ 21,116	\$	\$	\$	\$	\$	\$ 21,116	\$	\$
Administration	\$ 2,730	\$	\$	\$	\$	\$	\$ 2,730	\$	\$
25% Required Match	\$ 31,553	\$	\$	\$ 31,553	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 154,923	\$	\$	\$ 31,630	\$	\$	\$ 123,475	\$	\$

Total WFO Match \$ 123,475

Exhibit C-34, Budget

SCS - Next Steps
CoC Funds - W009211 T002207

Activity Name	SFY2026 - 8/1/25-6/30/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 181,487	\$	\$	\$	\$	\$	\$ 181,487	\$	\$
Supportive Services	\$ 44,798	\$	\$	\$	\$	\$	\$ 44,798	\$	\$
Administration	\$ 4,497	\$	\$	\$	\$	\$	\$ 4,497	\$	\$
25% Required Match	\$ 53,815	\$	\$	\$ 53,815	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 284,597	\$	\$	\$ 53,815	\$	\$	\$ 210,782	\$	\$

Activity Name	SFY2027 - 7/1/26-7/31/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 14,878	\$	\$	\$	\$	\$	\$ 14,878	\$	\$
Supportive Services	\$ 4,072	\$	\$	\$	\$	\$	\$ 4,072	\$	\$
Administration	\$ 408	\$	\$	\$	\$	\$	\$ 408	\$	\$
25% Required Match	\$ 4,892	\$	\$	\$ 4,892	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 24,250	\$	\$	\$ 4,892	\$	\$	\$ 19,358	\$	\$

Activity Name	TOTAL - 8/1/25-7/31/26								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 178,148	\$	\$	\$	\$	\$	\$ 178,148	\$	\$
Supportive Services	\$ 48,870	\$	\$	\$	\$	\$	\$ 48,870	\$	\$
Administration	\$ 4,908	\$	\$	\$	\$	\$	\$ 4,908	\$	\$
25% Required Match	\$ 58,707	\$	\$	\$ 58,707	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 290,633	\$	\$	\$ 64,797	\$	\$	\$ 225,836	\$	\$

Total WFO Match \$ 229,822

DNR C-15, Budget

SCS - Coordinated Entry
CoC Funds - NH0096LIT002207

SFY 2026 - 7/1/25-6/30/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 84,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,082	\$ -	\$ -
Administration	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -
25% Required Match	\$ 22,193	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 108,744	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ 86,551	\$ -	\$ -

TOTAL - 7/1/25-6/30/26									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 84,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,082	\$ -	\$ -
Administration	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -
25% Required Match	\$ 22,193	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS BALANCE	\$ 108,744	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ 86,551	\$ -	\$ -

Total WFO Match \$ 86,551

Exhibit C-18, Budget

SCS - Permanent Housing Program
CoC Funds - NH0019117002215

SFY 2027 - 9/1/26-6/30/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 147,038	\$	\$	\$	\$	\$	\$ 147,038	\$	\$
Administration	\$ 3,247	\$	\$	\$	\$	\$	\$ 3,247	\$	\$
25% Required Match	\$ 34,383	\$	\$	\$ 34,383	\$	\$	\$	\$	\$
TOTAL HUD FUNDS BALANCE	\$ 184,668	\$	\$	\$ 34,383	\$	\$	\$ 150,285	\$	\$

SFY 2028 - 7/1/27-6/31/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 29,407	\$	\$	\$	\$	\$	\$ 29,407	\$	\$
Administration	\$ 849	\$	\$	\$	\$	\$	\$ 849	\$	\$
25% Required Match	\$ 7,878	\$	\$	\$ 7,878	\$	\$	\$	\$	\$
TOTAL HUD FUNDS BALANCE	\$ 37,134	\$	\$	\$ 7,878	\$	\$	\$ 30,256	\$	\$

TOTAL - 9/1/26-6/31/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 176,445	\$	\$	\$	\$	\$	\$ 176,445	\$	\$
Administration	\$ 3,896	\$	\$	\$	\$	\$	\$ 3,896	\$	\$
25% Required Match	\$ 48,029	\$	\$	\$ 48,029	\$	\$	\$	\$	\$
TOTAL HUD FUNDS BALANCE	\$ 228,370	\$	\$	\$ 48,029	\$	\$	\$ 180,341	\$	\$

Total WFO Match \$ 100,330

Exhibit C-17, Budget

SCS - Shelter Plus Care
CoC Funds - NH0057L1T002213

SFY2027 - 7/1/26-6/30/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BKS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 293,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,472	\$ -	\$ -
Administration	\$ 13,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,872	\$ -	\$ -
25% Required Match	\$ 78,798	\$ -	\$ -	\$ 78,798	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 386,142	\$ -	\$ -	\$ 78,798	\$ -	\$ -	\$ 307,344	\$ -	\$ -

TOTAL - 7/1/26-6/30/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BKS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 293,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,472	\$ -	\$ -
Administration	\$ 13,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,872	\$ -	\$ -
25% Required Match	\$ 78,798	\$ -	\$ -	\$ 78,798	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 386,142	\$ -	\$ -	\$ 78,798	\$ -	\$ -	\$ 307,344	\$ -	\$ -

Total WFO Match \$ 307,144

Exhibit C-18, Budget

SCS Rapid Re-Housing

CoC Funds
NH0074L1T002210

Activity Name	SFY27 - 1/1/27-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 49,812	\$	\$	\$	\$	\$	\$ 49,812	\$	\$
Supportive Services	\$ 10,558	\$	\$	\$	\$	\$	\$ 10,558	\$	\$
Administration	\$ 1,369	\$	\$	\$	\$	\$	\$ 1,369	\$	\$
25% Required Match	\$ 15,778	\$	\$	\$ 15,778	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 77,517	\$	\$	\$ 15,778	\$	\$	\$ 61,739	\$	\$

Activity Name	SFY28 - 7/1/27-12/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 49,812	\$	\$	\$	\$	\$	\$ 49,812	\$	\$
Supportive Services	\$ 10,558	\$	\$	\$	\$	\$	\$ 10,558	\$	\$
Administration	\$ 1,369	\$	\$	\$	\$	\$	\$ 1,369	\$	\$
25% Required Match	\$ 15,778	\$	\$	\$ 15,778	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 77,517	\$	\$	\$ 15,778	\$	\$	\$ 61,739	\$	\$

Activity Name	TOTAL - 1/1/27-12/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$ 99,624	\$	\$	\$	\$	\$	\$ 99,624	\$	\$
Supportive Services	\$ 21,116	\$	\$	\$	\$	\$	\$ 21,116	\$	\$
Administration	\$ 2,738	\$	\$	\$	\$	\$	\$ 2,738	\$	\$
25% Required Match	\$ 31,553	\$	\$	\$ 31,553	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 154,928	\$	\$	\$ 31,643	\$	\$	\$ 123,285	\$	\$

Total WFO Match \$ 123,478

Exhibit C-19, Budget

SCS - Next Steps
CoC Funds - NHD0921LTD02207

Activity Name	SFY2027 - 8/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 161,467	\$	\$	\$	\$	\$	\$ 161,467	\$	\$
Supportive Services	\$ 44,786	\$	\$	\$	\$	\$	\$ 44,786	\$	\$
Administration	\$ 4,497	\$	\$	\$	\$	\$	\$ 4,497	\$	\$
25% Required Match	\$ 53,815	\$	\$	\$ 53,815	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 264,577	\$	\$	\$ 53,815	\$	\$	\$ 210,762	\$	\$

Activity Name	SFY2028 - 7/1/27-7/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 14,879	\$	\$	\$	\$	\$	\$ 14,879	\$	\$
Supportive Services	\$ 4,672	\$	\$	\$	\$	\$	\$ 4,672	\$	\$
Administration	\$ 400	\$	\$	\$	\$	\$	\$ 400	\$	\$
25% Required Match	\$ 4,872	\$	\$	\$ 4,872	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 24,823	\$	\$	\$ 4,872	\$	\$	\$ 19,951	\$	\$

Activity Name	TOTAL - 8/1/26-7/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Operating Costs	\$ 176,146	\$	\$	\$	\$	\$	\$ 176,146	\$	\$
Supportive Services	\$ 49,458	\$	\$	\$	\$	\$	\$ 49,458	\$	\$
Administration	\$ 4,900	\$	\$	\$	\$	\$	\$ 4,900	\$	\$
25% Required Match	\$ 58,707	\$	\$	\$ 58,707	\$	\$	\$	\$	\$
TOTAL HUD FUNDS/BALANCE	\$ 289,211	\$	\$	\$ 64,717	\$	\$	\$ 224,494	\$	\$

Total YTD Match \$ 229,822

Exhibit C-20, Budget

SCS - Coordinated Entry
CoC Funds - NH0096LIT002207

SFY2027 - 7/1/26-6/30/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 64,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,982	\$ -	\$ -
Administration	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -
25% Required Match	\$ 22,193	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 190,746	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ 67,382	\$ -	\$ -

TOTAL - 7/1/26-6/30/27									
Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 64,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,982	\$ -	\$ -
Administration	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -
25% Required Match	\$ 22,193	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUD FUNDS/BALANCE	\$ 190,746	\$ -	\$ -	\$ 22,193	\$ -	\$ -	\$ 67,382	\$ -	\$ -

Total WFO Match \$ 66,533

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor 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:

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**

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(c) 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:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession 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;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. 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);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. 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;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 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

Vendor Initials

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Date 5/30/2023



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. 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
 - 1.6.2. 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;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee 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.

Vendor Name: Southwestern Community Services, Inc.

5/30/2023

Date

DocuSigned by:

Beth Daniels

Name: Beth Daniels

Title: Chief Executive Officer

Vendor Initials

DS
BD

Date 5/30/2023



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor 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:

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

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

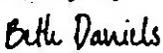
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection 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.

Vendor Name: Southwestern Community Services, Inc.

5/30/2023

Date

DocuSigned by:

 Name: Beth Daniels
 Title: Chief Executive Officer

DS
BD

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

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:

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 Department of Health and Human Services' (DHHS) 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 DHHS 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, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS 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 DHHS.
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 DHHS, 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 Nonprocurement 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

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New Hampshire Department of Health and Human Services
Exhibit F

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, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. 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 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;
 - 11.3. 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 (I)(b) of this certification; and
 - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 12. 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).

LOWER TIER COVERED TRANSACTIONS

- 13. 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:
 - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. 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).
- 14. 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.

Contractor Name: Southwestern Community Services, Inc.

5/30/2023

Date

Declassified by:

Beth Daniels

Name: Beth Daniels

Title: Chief Executive Officer

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BD

Contractor Initials

Date 5/30/2023



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

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:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

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.

Exhibit G

Contractor Initials

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Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

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:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Southwestern Community Services, Inc.

DocuSigned by:

Beth Daniels

5/30/2023

Date

Name: Beth Daniels

Title: Chief Executive Officer

Exhibit G

Contractor Initials

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BD

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations, and Whistleblower Protections

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly 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, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

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

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Southwestern Community Services, Inc.

5/30/2023

Date

DocuSigned by:

Beth Daniels

Name: Beth Daniels

Title: Chief Executive Officer

Contractor Initials

DS
BD

5/30/2023
Date



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. **"Breach"** shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. **"Business Associate"** has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. **"Covered Entity"** has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. **"Designated Record Set"** shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. **"Data Aggregation"** shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. **"Health Care Operations"** shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. **"HITECH Act"** means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. **"HIPAA"** means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. **"Individual"** shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. **"Privacy Rule"** shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. **"Protected Health Information"** shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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Contractor Initials

BD

Date 5/30/2023

New Hampshire Department of Health and Human Services



Exhibit I

- l. **"Required by Law"** shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. **"Secretary"** shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. **"Security Rule"** shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. **"Unsecured Protected Health Information"** means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. **Other Definitions** - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) **Business Associate Use and Disclosure of Protected Health Information.**

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials

BD

Date 5/30/2023



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

3/2014

Contractor Initials

Date 5/30/2023

New Hampshire Department of Health and Human Services



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

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Contractor Initials

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Date 5/30/2023

New Hampshire Department of Health and Human Services



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services
 The State of
 Katja S. Fox
 Signature of Authorized Representative
 Katja S. Fox
 Name of Authorized Representative
 Director
 Title of Authorized Representative
 5/30/2023
 Date

Southwestern Community Services, Inc.
 Name of the Contractor
 Beth Daniels
 Signature of Authorized Representative
 Beth Daniels
 Name of Authorized Representative
 Chief Executive Officer
 Title of Authorized Representative
 5/30/2023
 Date

DS
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New Hampshire Department of Health and Human Services
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 Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward 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. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. 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 Subaward 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 NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Southwestern Community Services, Inc.

5/30/2023

Date

DocuSigned by:

Beth Daniels

Name: Beth Daniels

Title: Chief Executive Officer

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Contractor Initials

Date 5/30/2023



New Hampshire Department of Health and Human Services
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 UEI (SAM.gov) number for your entity is: HMUUXK8MBJC3
- 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, subgrants, 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: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware; or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

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request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption: If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

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wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

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whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

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DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks; card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

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5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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