STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
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Lori A. Weaver
Commissioner

Katja S. Fox
Director

October 14, 2026

Her Excellency, Governor Kelly A. Ayotte
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 continue Continuum of Care housing services and add funding provided by the US Department of Housing and Urban Development (HUD) to address cost of living adjustments, by exercising a contract renewal option by increasing the price limitation by $2,918,684 from $4,150,880 to $7,069,564 and extending the completion date from December 31, 2027 to December 31, 2029, effective upon Governor and Council approval. 100% Federal Funds.

The original contract was approved by Governor and Council on June 14, 2023, item #39, and amended on December 18, 2024, item #16, and January 28, 2026, item #116.

Funds are available in the following accounts for State Fiscal Year 2027, and are anticipated to be available in State Fiscal Years 2028, 2029, and 2030, 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.

See attached fiscal details.

EXPLANATION

The purpose of this request is to exercise a contract renewal option and add funding awarded by HUD for the Permanent Supportive Housing, Rapid Re-Housing and Coordinated Entry projects to support the Contractor's continued delivery of Continuum of Care housing services and cost of living adjustments. The additional funding is the result of the Full-Year Continuing Appropriations and Extensions Act, 2025, which authorizes HUD to make reasonable cost of living adjustments and fair market rent increases to help afford increased costs of operations due to inflation. This request is **Sole Source** because MOP 150 requires all amendments to agreements originally approved as sole source to be identified as sole source. Federal regulations require all procurement efforts for these services to be directed by the U.S. Department of Housing and Urban Development (HUD) through an annual Continuum of Care competitive application process. The Department must contract with the vendor selected as a result of this HUD process.

Approximately 55 households will continue to be served at any given time annually through the Permanent Housing projects. A range of 100-500 will continue to be served through the Coordinated Entry project.

The Contractor 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 review and assessment of annual reports required of the Contractor and conducting annual reviews related to compliance with administrative rules and contractual requirements.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, the parties have the option to extend the agreement for up to four (4) years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for two (2) of the four (4) years available.

Should the Governor and Council not authorize this request, the Contractor will not receive the additional funding awarded by HUD to support cost of living adjustments, which may result in fewer permanent housing options and supportive services, placing 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, FAINs NH0019L1T002518, NH0019L1T002619, NH0019L1T002720, NH0057L1T002516, NH0057L1T002617, NH0057L1T002718, NH0074L1T002513, NH0074L1T002614, NH0074L1T002715, NH0092L1T002510, NH0092L1T002611, NH0092L1T002712, NH0096L1T002510, NH0096L1T002611.

Respectfully submitted,

for:

Lori A. Weaver
Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET

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

100% Federal Funds

Southwestern Community Services Vendor #177511

NH0096 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2024	074-500589	Grants for Pub Asst and Relief	TBD	$86,552	$0	$86,552
2025	074-500589	Grants for Pub Asst and Relief	42307050	$86,552	$0	$86,552
		Sub Total		$173,104	$0	$173,104

NH0092 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2024	074-500589	Grants for Pub Asst and Relief	TBD	$210,762	$0	$210,762
2025	074-500589	Grants for Pub Asst and Relief	42307050	$250,913	$0	$250,913
		Sub Total		$461,675	$0	$461,675

NH0019 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2024	074-500589	Grants for Pub Asst and Relief	TBD	$150,283	$0	$150,283
2025	074-500589	Grants for Pub Asst and Relief	42307050	$199,454	$0	$199,454
		Sub Total		$349,737	$0	$349,737

NH0074 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2024	074-500589	Grants for Pub Asst and Relief	TBD	$61,738	$0	$61,738
2025	074-500589	Grants for Pub Asst and Relief	42307050	$131,671	$0	$131,671
		Sub Total		$193,409	$0	$193,409

NH0057 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2024	074-500589	Contracts for Prog Svcs	42307050	$307,144	$0	$307,144
2025	074-500589	Contracts for Prog Svcs	42307050	$345,268	$0	$345,268
		Sub Total		$652,412	$0	$652,412

			Subtotal 7927	**$1,830,337**	**$0**	**$1,830,337**

05-95-92-921510-31700000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: BEHAVIORAL HEALTH DIV; HOMELESS & HOUSING, HOUSING - SHELTER PROGRAM

100% Federal Funds

NH0096 100% FF July - June

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount	
2026	072-509073	Grants Federal	92157058	$91,330	$0	$91,330	GYR24
2027	072-509073	Grants Federal	92157058	$86,552	$11,888	$98,440	GYR25
2028	072-509073	Grants Federal	92157058	$0	$98,440	$98,440	GYR26
		Sub Total		$177,882	$110,328	$288,210	

NH0092 100% FF August - July

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount	
2026	072-509073	Grants Federal	92157050	$300,458	$0	$300,458	
2027	072-509073	Grants Federal	92157050	$8,210	$0	$8,210	GYR24

DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET

2027	072-509073	Grants Federal	92157050	$231,753	$69,543	$301,296	GYR25
2028	072-509073	Grants Federal	92157050	$21,068	$6,323	$27,391	GYR25
2028	072-509073	Grants Federal	92157050	$0	$301,296	$301,296	GYR26
2029	072-509073	Grants Federal	92157050	$0	$27,391	$27,391	GYR26
2029	072-509073	Grants Federal	92157050	$0	$301,296	$301,296	GYR27
2030	072-509073	Grants Federal	92157050	$0	$27,391	$27,391	GYR27
		Sub Total		$561,489	$733,240	$1,294,729	

NH0019 100% FF September - August

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount	
2026	072-509073	Grants Federal	92157050	$250,217	$0	$250,217	
2027	072-509073	Grants Federal	92157050	$18,840	$0	$18,840	GYR24
2027	072-509073	Grants Federal	92157050	$169,398	$57,422	$226,820	GYR25
2028	072-509073	Grants Federal	92157050	$33,879	$11,484	$45,363	GYR25
2028	072-509073	Grants Federal	92157050		$226,820	$226,820	GYR26
2029	072-509073	Grants Federal	92157050		$45,363	$45,363	GYR26
2029	072-509073	Grants Federal	92157050		$226,820	$226,820	GYR27
2030	072-509073	Grants Federal	92157050	$0	$45,363	$45,363	GYR27
		Sub Total		$472,334	$613,272	$1,085,606	

NH0074 100% FF January - December

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount	
2026	072-509073	Grants Federal	92157050	$155,316	$0	$155,316	
2027	072-509073	Grants Federal	92157050	$70,583	$0	$70,583	GYR24
2027	072-509073	Grants Federal	92157050	$69,934	$24,947	$94,881	GYR25
2028	072-509073	Grants Federal	92157050	$69,933	$24,947	$94,880	GYR25
2028	072-509073	Grants Federal	92157050	$0	$94,881	$94,881	GYR26
2029	072-509073	Grants Federal	92157050	$0	$94,880	$94,880	GYR26
2029	072-509073	Grants Federal	92157050	$0	$94,881	$94,881	GYR27
2030	072-509073	Grants Federal	92157050	$0	$94,880	$94,880	GYR27
		Sub Total		$365,766	$429,416	$795,182	

NH0057 100% FF July - June

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount	
2026	072-509073	Grants Federal	92157050	$397,804	$0	$397,804	
2027	072-509073	Grants Federal	92157050	$345,268	$113,964	$459,232	GYR25
2028	072-509073	Grants Federal	92157050	$0	$459,232	$459,232	GYR26
2029	072-509073	Grants Federal	92157050	$0	$459,232	$459,232	GYR27
		Sub Total		$743,072	$1,032,428	$1,775,500	

Subtotal 3170	**$2,320,543**	**$2,918,684**	**$5,239,227**	
Overall Total	**$4,150,880**	**$2,918,684**	**$7,069,564**	

NH0096	$461,314
NH0092	$1,756,404
NH0019	$1,435,343
NH0074	$988,591
NH0057	$2,427,912
	$7,069,564

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State of New Hampshire
Department of Health and Human Services
Amendment #3

This Amendment to the Continuum of Care SCS 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), as amended on December 18, 2024 (Item #16), and as amended on January 28, 2026 (Item #116), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended 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 1.7., Completion Date, to read:

   December 31, 2029

2. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:

   $7,069,564

1. 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, FAINs NH0019L1T002215, NH0057L1T002213, NH0074L1T002210, NH0092L1T002207, and NH0096L1T002207;

   1.1.2 June 11, 2024, FAINs NH0019L1T002316, NH0057L1T002314, and NH0092L1T002308;

   1.1.3 August 13, 2024, FAIN NH0074L1T002311;

   1.1.4 May 27, 2025, FAINs NH0019L1T002417, NH0057L1T002415, NH0074L1T002412, NH0092L1T002409, and NH0096L1T002409;

   1.1.5 June 28, 2026, FAIN NH0096L1T002510, and NH0057L1T002516;

   1.1.6 July 31, 2026, FAIN NH0092L1T002510, NH0019L1T002518, and NH0074L1T002513; and

   1.1.7 Award Date: TBD FAINs NH0019L1T002619, NH0019L1T002720, NH0057L1T002617, NH0057L1T002718, NH0074L1T002614, NH0074L1T002715, NH0092L1T002611, NH0092L1T002712, and NH0096L1T002611.

2. Modify Exhibit C-16, Budget Sheet – Amendment #1, by replacing it in its entirety with Exhibit C-16, Budget Sheet – Amendment #3, which is attached hereto and incorporated by reference herein.
3. Modify Exhibit C-17, Budget Sheet – Amendment #1, by replacing it in its entirety with Exhibit C-17, Budget Sheet – Amendment #3, which is attached hereto and incorporated by reference herein.
4. Modify Exhibit C-18, Budget Sheet – Amendment #1, by replacing it in its entirety with Exhibit C-18, Budget Sheet – Amendment #3, which is attached hereto and incorporated by reference herein.

5. Modify Exhibit C-19, Budget Sheet – Amendment #1, by replacing it in its entirety with Exhibit C-19, Budget Sheet – Amendment #3, which is attached hereto and incorporated by reference herein.
6. Modify Exhibit C-20, Budget Sheet, by replacing it in its entirety with Exhibit C-20, Budget Sheet – Amendment #3, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments 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

10/15/2026
Date

DocuSigned by:
Katja S. Fox
ED9D05B04C63442...

Name: Katja S. Fox
Title: Director

Southwestern Community Services, Inc.

10/14/2026
Date

DocuSigned by:
Beth Daniels
58895E5A6812444...

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

10/15/2026
Date

DocuSigned by:
Robyn Guarino
748734844941480...
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:

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SCS - Permanent Housing Program
CoC Funds - NH0019L1T002518

SFY2027 - 9/1/26-6/30/27

Activity Name	TOTAL PROGRAM COST BUDGET	TOTAL PROGRAM COST YTD	TOTAL PROGRAM COST MONTHLY	CONTRACTOR SHARE BUDGET	CONTRACTOR SHARE YTD	CONTRACTOR SHARE MONTHLY	BHS SHARE BUDGET	BHS SHARE YTD	BHS SHARE MONTHLY
Operating Costs	$ 223,573	$ -	$ -	$ -	$ -	$ -	$ 223,573	$ -	$ -
Administration	$ 3,247	$ -	$ -	$ -	$ -	$ -	$ 3,247	$ -	$ -
25% Required Match	$ 56,705	$ -	$ -	$ 56,705		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 283,525**	**$ -**	$ -	**$ 56,705**	$ -	$ -	$ 226,820	$ -	$ -

SFY2028 - 7/1/27-8/31/27

Activity Name	TOTAL PROGRAM COST BUDGET	TOTAL PROGRAM COST YTD	TOTAL PROGRAM COST MONTHLY	CONTRACTOR SHARE BUDGET	CONTRACTOR SHARE YTD	CONTRACTOR SHARE MONTHLY	BHS SHARE BUDGET	BHS SHARE YTD	BHS SHARE MONTHLY
Operating Costs	$ 44,714	$ -	$ -	$ -	$ -	$ -	$ 44,714	$ -	$ -
Administration	$ 649	$ -	$ -	$ -	$ -	$ -	$ 649	$ -	$ -
25% Required Match	$ 11,341	$ -	$ -	$ 11,341		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 56,704**	**$ -**	$ -	**$ 11,341**	$ -	$ -	$ 45,363	$ -	$ -

TOTAL - 9/1/26-8/31/27

Activity Name	TOTAL PROGRAM COST BUDGET	TOTAL PROGRAM COST YTD	TOTAL PROGRAM COST MONTHLY	CONTRACTOR SHARE BUDGET	CONTRACTOR SHARE YTD	CONTRACTOR SHARE MONTHLY	BHS SHARE BUDGET	BHS SHARE YTD	BHS SHARE MONTHLY
Operating Costs	$ 268,287	$ -	$ -	$ -	$ -	$ -	$ 268,287	$ -	$ -
Administration	$ 3,896	$ -	$ -	$ -	$ -	$ -	$ 3,896	$ -	$ -
25% Required Match	$ 68,046	$ -	$ -	$ 68,046		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 340,229**	**$ -**	$ -	**$ 68,046**	$ -	$ -	$ 272,183	$ -	$ -

Total W/O Match $ 272,183

SCS - Permanent Housing Program
CoC Funds - NH0019L1T002619

SFY2028 - 9/1/27-6/30/28

Activity Name	TOTAL PROGRAM COST BUDGET	TOTAL PROGRAM COST YTD	TOTAL PROGRAM COST MONTHLY	CONTRACTOR SHARE BUDGET	CONTRACTOR SHARE YTD	CONTRACTOR SHARE MONTHLY	BHS SHARE BUDGET	BHS SHARE YTD	BHS SHARE MONTHLY
Operating Costs	$ 223,573	$ -	$ -	$ -	$ -	$ -	$ 223,573	$ -	$ -
Administration	$ 3,247	$ -	$ -	$ -	$ -	$ -	$ 3,247	$ -	$ -
25% Required Match	$ 56,705	$ -	$ -	$ 56,705		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 283,525**	**$ -**	$ -	**$ 56,705**	$ -	$ -	$ 226,820	$ -	$ -

SFY2029 - 7/1/28-8/31/28

Activity Name	TOTAL PROGRAM COST BUDGET	TOTAL PROGRAM COST YTD	TOTAL PROGRAM COST MONTHLY	CONTRACTOR SHARE BUDGET	CONTRACTOR SHARE YTD	CONTRACTOR SHARE MONTHLY	BHS SHARE BUDGET	BHS SHARE YTD	BHS SHARE MONTHLY
Operating Costs	$ 44,714	$ -	$ -	$ -	$ -	$ -	$ 44,714	$ -	$ -
Administration	$ 649	$ -	$ -	$ -	$ -	$ -	$ 649	$ -	$ -
25% Required Match	$ 11,341	$ -	$ -	$ 11,341		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 56,704**	**$ -**	$ -	**$ 11,341**	$ -	$ -	$ 45,363	$ -	$ -

TOTAL - 9/1/27-8/31/28

Activity Name	TOTAL PROGRAM COST BUDGET	TOTAL PROGRAM COST YTD	TOTAL PROGRAM COST MONTHLY	CONTRACTOR SHARE BUDGET	CONTRACTOR SHARE YTD	CONTRACTOR SHARE MONTHLY	BHS SHARE BUDGET	BHS SHARE YTD	BHS SHARE MONTHLY
Operating Costs	$ 268,287	$ -	$ -	$ -	$ -	$ -	$ 268,287	$ -	$ -
Administration	$ 3,896	$ -	$ -	$ -	$ -	$ -	$ 3,896	$ -	$ -
25% Required Match	$ 68,046	$ -	$ -	$ 68,046		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 340,229**	**$ -**	$ -	**$ 68,046**	$ -	$ -	$ 272,183	$ -	$ -

Total W/O Match $ 272,183

SCS - Permanent Housing Program
CoC Funds - NH0019L1T002720

SFY2029 - 9/1/28-6/30/29

Activity Name	TOTAL PROGRAM COST BUDGET	TOTAL PROGRAM COST YTD	TOTAL PROGRAM COST MONTHLY	CONTRACTOR SHARE BUDGET	CONTRACTOR SHARE YTD	CONTRACTOR SHARE MONTHLY	BHS SHARE BUDGET	BHS SHARE YTD	BHS SHARE MONTHLY
Operating Costs	$ 223,573	$ -	$ -	$ -	$ -	$ -	$ 223,573	$ -	$ -
Administration	$ 3,247	$ -	$ -	$ -	$ -	$ -	$ 3,247	$ -	$ -
25% Required Match	$ 56,705	$ -	$ -	$ 56,705		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 283,525**	**$ -**	$ -	**$ 56,705**	$ -	$ -	$ 226,820	$ -	$ -

SFY2030 - 7/1/29-8/31/29

Activity Name	TOTAL PROGRAM COST BUDGET	TOTAL PROGRAM COST YTD	TOTAL PROGRAM COST MONTHLY	CONTRACTOR SHARE BUDGET	CONTRACTOR SHARE YTD	CONTRACTOR SHARE MONTHLY	BHS SHARE BUDGET	BHS SHARE YTD	BHS SHARE MONTHLY
Operating Costs	$ 44,714	$ -	$ -	$ -	$ -	$ -	$ 44,714	$ -	$ -
Administration	$ 649	$ -	$ -	$ -	$ -	$ -	$ 649	$ -	$ -
25% Required Match	$ 11,341	$ -	$ -	$ 11,341		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 56,704**	**$ -**	$ -	**$ 11,341**	$ -	$ -	$ 45,363	$ -	$ -

TOTAL - 9/1/28-8/31/29

Activity Name	TOTAL PROGRAM COST BUDGET	TOTAL PROGRAM COST YTD	TOTAL PROGRAM COST MONTHLY	CONTRACTOR SHARE BUDGET	CONTRACTOR SHARE YTD	CONTRACTOR SHARE MONTHLY	BHS SHARE BUDGET	BHS SHARE YTD	BHS SHARE MONTHLY
Operating Costs	$ 268,287	$ -	$ -	$ -	$ -	$ -	$ 268,287	$ -	$ -
Administration	$ 3,896	$ -	$ -	$ -	$ -	$ -	$ 3,896	$ -	$ -
25% Required Match	$ 68,046	$ -	$ -	$ 68,046		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 340,229**	**$ -**	$ -	**$ 68,046**	$ -	$ -	$ 272,183	$ -	$ -

Total W/O Match $ 272,183

Contractor Initials DS BD

Date 10/14/2026

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SCS - Shelter Plus Care
CoC Funds - NH0057L1T002516

	SFY2027 - 7/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 445,560	$ -	$ -	$ -	$ -	$ -	$ 445,560	$ -	$ -
Administration	$ 13,672	$ -	$ -	$ -	$ -	$ -	$ 13,672	$ -	$ -
25% Required Match	$ 114,808	$ -	$ -	$ 114,808		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 574,040**	**$ -**	$ -	**$ 114,808**	$ -	$ -	$ 459,232	$ -	$ -

	TOTAL - 7/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 445,560	$ -	$ -	$ -	$ -	$ -	$ 445,560	$ -	$ -
Administration	$ 13,672	$ -	$ -	$ -	$ -	$ -	$ 13,672	$ -	$ -
25% Required Match	$ 114,808	$ -	$ -	$ 114,808		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 574,040**	**$ -**	$ -	**$ 114,808**	$ -	$ -	$ 459,232	$ -	$ -

Total W/O Match $ 459,232

SCS - Shelter Plus Care
CoC Funds - NH0057L1T002617

	SFY2028 - 7/1/27-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 445,560	$ -	$ -	$ -	$ -	$ -	$ 445,560	$ -	$ -
Administration	$ 13,672	$ -	$ -	$ -	$ -	$ -	$ 13,672	$ -	$ -
25% Required Match	$ 114,808	$ -	$ -	$ 114,808		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 574,040**	**$ -**	$ -	**$ 114,808**	$ -	$ -	$ 459,232	$ -	$ -

	TOTAL - 7/1/27-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 445,560	$ -	$ -	$ -	$ -	$ -	$ 445,560	$ -	$ -
Administration	$ 13,672	$ -	$ -	$ -	$ -	$ -	$ 13,672	$ -	$ -
25% Required Match	$ 114,808	$ -	$ -	$ 114,808		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 574,040**	**$ -**	$ -	**$ 114,808**	$ -	$ -	$ 459,232	$ -	$ -

Total W/O Match $ 459,232

SCS - Shelter Plus Care
CoC Funds - NH0057L1T002718

	SFY2029 - 7/1/28-6/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 445,560	$ -	$ -	$ -	$ -	$ -	$ 445,560	$ -	$ -
Administration	$ 13,672	$ -	$ -	$ -	$ -	$ -	$ 13,672	$ -	$ -
25% Required Match	$ 114,808	$ -	$ -	$ 114,808		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 574,040**	**$ -**	$ -	**$ 114,808**	$ -	$ -	$ 459,232	$ -	$ -

	TOTAL - 7/1/28-6/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 445,560	$ -	$ -	$ -	$ -	$ -	$ 445,560	$ -	$ -
Administration	$ 13,672	$ -	$ -	$ -	$ -	$ -	$ 13,672	$ -	$ -
25% Required Match	$ 114,808	$ -	$ -	$ 114,808		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 574,040**	**$ -**	$ -	**$ 114,808**	$ -	$ -	$ 459,232	$ -	$ -

Total W/O Match $ 459,232

Contractor Initials DS BD

Date 10/14/2026

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SCS Rapid Re-Housing
CoC Funds - NH0074L1T002513

	SFY2027 - 1/1/27-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 81,426	$ -	$ -	$ -	$ -	$ -	$ 81,426	$ -	$ -
Supportive Services	$ 12,087	$ -	$ -	$ -	$ -	$ -	$ 12,087	$ -	$ -
Administration	$ 1,368	$ -	$ -	$ -	$ -	$ -	$ 1,368	$ -	$ -
25% Required Match	$ 23,720	$ -	$ -	$ 23,720		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 118,601**	**$ -**	$ -	**$ 23,720**	$ -	$ -	$ 94,881	$ -	$ -

	SFY2028 - 7/1/27-12/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 81,426	$ -	$ -	$ -	$ -	$ -	$ 81,426	$ -	$ -
Supportive Services	$ 12,087	$ -	$ -	$ -	$ -	$ -	$ 12,087	$ -	$ -
Administration	$ 1,367	$ -	$ -	$ -	$ -	$ -	$ 1,367	$ -	$ -
25% Required Match	$ 23,720	$ -	$ -	$ 23,720		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 118,600**	**$ -**	$ -	**$ 23,720**	$ -	$ -	$ 94,880	$ -	$ -

	TOTAL - 1/1/27-12/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 162,852	$ -	$ -	$ -	$ -	$ -	$ 162,852	$ -	$ -
Supportive Services	$ 24,174	$ -	$ -	$ -	$ -	$ -	$ 24,174	$ -	$ -
Administration	$ 2,735	$ -	$ -	$ -	$ -	$ -	$ 2,735	$ -	$ -
25% Required Match	$ 47,440	$ -	$ -	$ 47,440		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 237,201**	**$ -**	$ -	**$ 47,440**	$ -	$ -	$ 189,761	$ -	$ -

Total W/O Match $ 189,761

SCS Rapid Re-Housing
CoC Funds - NH0074L1T002614

	SFY2028 - 1/1/28-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 81,426	$ -	$ -	$ -	$ -	$ -	$ 81,426	$ -	$ -
Supportive Services	$ 12,087	$ -	$ -	$ -	$ -	$ -	$ 12,087	$ -	$ -
Administration	$ 1,368	$ -	$ -	$ -	$ -	$ -	$ 1,368	$ -	$ -
25% Required Match	$ 23,720	$ -	$ -	$ 23,720		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 118,601**	**$ -**	$ -	**$ 23,720**	$ -	$ -	$ 94,881	$ -	$ -

	SFY2029 - 7/1/28-12/31/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 81,426	$ -	$ -	$ -	$ -	$ -	$ 81,426	$ -	$ -
Supportive Services	$ 12,087	$ -	$ -	$ -	$ -	$ -	$ 12,087	$ -	$ -
Administration	$ 1,367	$ -	$ -	$ -	$ -	$ -	$ 1,367	$ -	$ -
25% Required Match	$ 23,720	$ -	$ -	$ 23,720		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 118,600**	**$ -**	$ -	**$ 23,720**	$ -	$ -	$ 94,880	$ -	$ -

	TOTAL - 1/1/28-12/31/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 162,852	$ -	$ -	$ -	$ -	$ -	$ 162,852	$ -	$ -
Supportive Services	$ 24,174	$ -	$ -	$ -	$ -	$ -	$ 24,174	$ -	$ -
Administration	$ 2,735	$ -	$ -	$ -	$ -	$ -	$ 2,735	$ -	$ -
25% Required Match	$ 47,440	$ -	$ -	$ 47,440		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 237,201**	**$ -**	$ -	**$ 47,440**	$ -	$ -	$ 189,761	$ -	$ -

Total W/O Match $ 189,761

SCS Rapid Re-Housing
CoC Funds - NH0074L1T002715

	SFY2029 - 1/1/29-6/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 81,426	$ -	$ -	$ -	$ -	$ -	$ 81,426	$ -	$ -
Supportive Services	$ 12,087	$ -	$ -	$ -	$ -	$ -	$ 12,087	$ -	$ -
Administration	$ 1,368	$ -	$ -	$ -	$ -	$ -	$ 1,368	$ -	$ -
25% Required Match	$ 17,826	$ -	$ -	$ 17,826		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 112,707**	**$ -**	$ -	**$ 17,826**	$ -	$ -	$ 94,881	$ -	$ -

Contractor Initials DS BD

Date 10/14/2026

Exhibit C-18, Budget, Amendment #3

	SFY2030 - 7/1/29-12/31/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 81,426	$ -	$ -	$ -	$ -	$ -	$ 81,426	$ -	$ -
Supportive Services	$ 12,087	$ -	$ -	$ -	$ -	$ -	$ 12,087	$ -	$ -
Administration	$ 1,367	$ -	$ -	$ -	$ -	$ -	$ 1,367	$ -	$ -
25% Required Match	$ 17,825	$ -	$ -	$ 17,825		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 112,705**	**$ -**	$ -	**$ 17,825**	$ -	$ -	$ 94,880	$ -	$ -

	TOTAL - 1/1/29-12/31/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Rental Assistance	$ 162,852	$ -	$ -	$ -	$ -	$ -	$ 162,852	$ -	$ -
Supportive Services	$ 24,174	$ -	$ -	$ -	$ -	$ -	$ 24,174	$ -	$ -
Administration	$ 2,735	$ -	$ -	$ -	$ -	$ -	$ 2,735	$ -	$ -
25% Required Match	$ 35,651	$ -	$ -	$ 35,651		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 225,412**	**$ -**	$ -	**$ 35,651**	$ -	$ -	$ 189,761	$ -	$ -

Total W/O Match $ 189,761

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SCS - Next Steps
CoC Funds - NH0092L1T002510

	SFY2027 - 8/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Operating Costs	$ 245,515	$ -	$ -	$ -	$ -	$ -	$ 245,515	$ -	$ -
Supportive Services	$ 51,284	$ -	$ -	$ -	$ -	$ -	$ 51,284	$ -	$ -
Administration	$ 4,497	$ -	$ -	$ -	$ -	$ -	$ 4,497	$ -	$ -
25% Required Match	$ 75,324	$ -	$ -	$ 75,324		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 376,620**	**$ -**	$ -	**$ 75,324**	$ -	$ -	$ 301,296	$ -	$ -

	SFY2028 - 7/1/27-7/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Operating Costs	$ 22,320	$ -	$ -	$ -	$ -	$ -	$ 22,320	$ -	$ -
Supportive Services	$ 4,662	$ -	$ -	$ -	$ -	$ -	$ 4,662	$ -	$ -
Administration	$ 409	$ -	$ -	$ -	$ -	$ -	$ 409	$ -	$ -
25% Required Match	$ 6,848	$ -	$ -	$ 6,848		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 34,239**	**$ -**	$ -	**$ 6,848**	$ -	$ -	$ 27,391	$ -	$ -

	TOTAL - 8/1/26-7/31/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Operating Costs	$ 267,835	$ -	$ -	$ -	$ -	$ -	$ 267,835	$ -	$ -
Supportive Services	$ 55,946	$ -	$ -	$ -	$ -	$ -	$ 55,946	$ -	$ -
Administration	$ 4,906	$ -	$ -	$ -	$ -	$ -	$ 4,906	$ -	$ -
25% Required Match	$ 82,172	$ -	$ -	$ 82,172		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 410,859**	**$ -**	$ -	**$ 82,172**	$ -	$ -	$ 328,687	$ -	$ -

Total W/O Match $ 328,687

SCS - Next Steps
CoC Funds - NH0092L1T002611

	SFY2028 - 8/1/27-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Operating Costs	$ 245,515	$ -	$ -	$ -	$ -	$ -	$ 245,515	$ -	$ -
Supportive Services	$ 51,284	$ -	$ -	$ -	$ -	$ -	$ 51,284	$ -	$ -
Administration	$ 4,497	$ -	$ -	$ -	$ -	$ -	$ 4,497	$ -	$ -
25% Required Match	$ 75,324	$ -	$ -	$ 75,324		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 376,620**	**$ -**	$ -	**$ 75,324**	$ -	$ -	$ 301,296	$ -	$ -

	SFY2029 - 7/1/28-7/31/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Operating Costs	$ 22,320	$ -	$ -	$ -	$ -	$ -	$ 22,320	$ -	$ -
Supportive Services	$ 4,662	$ -	$ -	$ -	$ -	$ -	$ 4,662	$ -	$ -
Administration	$ 409	$ -	$ -	$ -	$ -	$ -	$ 409	$ -	$ -
25% Required Match	$ 6,848	$ -	$ -	$ 6,848		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 34,239**	**$ -**	$ -	**$ 6,848**	$ -	$ -	$ 27,391	$ -	$ -

	TOTAL - 8/1/27-7/31/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Operating Costs	$ 267,835	$ -	$ -	$ -	$ -	$ -	$ 267,835	$ -	$ -
Supportive Services	$ 55,946	$ -	$ -	$ -	$ -	$ -	$ 55,946	$ -	$ -
Administration	$ 4,906	$ -	$ -	$ -	$ -	$ -	$ 4,906	$ -	$ -
25% Required Match	$ 82,172	$ -	$ -	$ 82,172		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 410,859**	**$ -**	$ -	**$ 82,172**	$ -	$ -	$ 328,687	$ -	$ -

Total W/O Match $ 328,687

SCS - Next Steps
CoC Funds - NH0092L1T002712

	SFY2029 - 8/1/28-6/30/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Operating Costs	$ 245,515	$ -	$ -	$ -	$ -	$ -	$ 245,515	$ -	$ -
Supportive Services	$ 51,284	$ -	$ -	$ -	$ -	$ -	$ 51,284	$ -	$ -
Administration	$ 4,497	$ -	$ -	$ -	$ -	$ -	$ 4,497	$ -	$ -
25% Required Match	$ 75,324	$ -	$ -	$ 75,324		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 376,620**	**$ -**	$ -	**$ 75,324**	$ -	$ -	$ 301,296	$ -	$ -

Contractor Initials DS BD

Date 10/14/2026

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	SFY2030 - 7/1/29-7/31/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Operating Costs	$ 22,320	$ -	$ -	$ -	$ -	$ -	$ 22,320	$ -	$ -
Supportive Services	$ 4,662	$ -	$ -	$ -	$ -	$ -	$ 4,662	$ -	$ -
Administration	$ 409	$ -	$ -	$ -	$ -	$ -	$ 409	$ -	$ -
25% Required Match	$ 6,848	$ -	$ -	$ 6,848		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 34,239**	**$ -**	$ -	**$ 6,848**	$ -	$ -	$ 27,391	$ -	$ -

	TOTAL - 8/1/28-7/31/29								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Operating Costs	$ 267,835	$ -	$ -	$ -	$ -	$ -	$ 267,835	$ -	$ -
Supportive Services	$ 55,946	$ -	$ -	$ -	$ -	$ -	$ 55,946	$ -	$ -
Administration	$ 4,906	$ -	$ -	$ -	$ -	$ -	$ 4,906	$ -	$ -
25% Required Match	$ 82,172	$ -	$ -	$ 82,172		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 410,859**	**$ -**	$ -	**$ 82,172**	$ -	$ -	$ 328,687	$ -	$ -

Total W/O Match $ 328,687

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SCS - Coordinated Entry
CoC Funds - NH0096L1T002510

	SFY2027 - 7/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Supportive Services	$ 95,980	$ -	$ -	$ -	$ -	$ -	$ 95,980	$ -	$ -
Administration	$ 2,460	$ -	$ -	$ -	$ -	$ -	$ 2,460	$ -	$ -
25% Required Match	$ 22,193	$ -	$ -	$ 22,193		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 120,633**	**$ -**	$ -	**$ 22,193**	$ -	$ -	$ 98,440	$ -	$ -

	TOTAL - 7/1/26-6/30/27								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Supportive Services	$ 95,980	$ -	$ -	$ -	$ -	$ -	$ 95,980	$ -	$ -
Administration	$ 2,460	$ -	$ -	$ -	$ -	$ -	$ 2,460	$ -	$ -
25% Required Match	$ 22,193	$ -	$ -	$ 22,193		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 120,633**	**$ -**	$ -	**$ 22,193**	$ -	$ -	$ 98,440	$ -	$ -

Total W/O Match $ 98,440

SCS - Coordinated Entry
CoC Funds - NH0096L1T002611

	SFY2028 - 7/1/27-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Supportive Services	$ 95,980	$ -	$ -	$ -	$ -	$ -	$ 95,980	$ -	$ -
Administration	$ 2,460	$ -	$ -	$ -	$ -	$ -	$ 2,460	$ -	$ -
25% Required Match	$ 22,193	$ -	$ -	$ 22,193		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 120,633**	**$ -**	$ -	**$ 22,193**	$ -	$ -	$ 98,440	$ -	$ -

	TOTAL - 7/1/27-6/30/28								
	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
Activity Name	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**	**BUDGET**	**YTD**	**MONTHLY**
Supportive Services	$ 95,980	$ -	$ -	$ -	$ -	$ -	$ 95,980	$ -	$ -
Administration	$ 2,460	$ -	$ -	$ -	$ -	$ -	$ 2,460	$ -	$ -
25% Required Match	$ 22,193	$ -	$ -	$ 22,193		$ -	$ -	$ -	$ -
TOTAL HUD FUNDS/BALANCE	**$ 120,633**	**$ -**	$ -	**$ 22,193**	$ -	$ -	$ 98,440	$ -	$ -

Total W/O Match $ 98,440

Docusign Envelope ID: 35FE6961-92C6-83FB-8266-38286A20E11C

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: **0007361730**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 5th day of January A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 35FE6961-92C6-83FB-8266-38286A20E11C

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, 20 24, at which a quorum of the Directors/shareholders were present and voting.
(Date)

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

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

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

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

Dated: 10/2/2026

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

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/31/2025

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):** (603) 357-8491 **E-MAIL ADDRESS:** aodonnell@hilbgroup.com
INSURED Southwestern Community Services Inc. PO Box 603 Keene NH 03431-0603	**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 :**

COVERAGES **CERTIFICATE NUMBER:** 26/27 **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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2636316-025	01/01/2026	01/01/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG PROFESSIONAL	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1M / 2M
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2636315-025	01/01/2026	01/01/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ 1,000,000 $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 10,000			PHUB893672-025	01/01/2026	01/01/2027	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		R01986HCHS2026-01	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

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

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, Department of Health & Human Services
129 Pleasant Street
Concord NH 03301-3857

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

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NONPROFIT COVER SHEET

A. Entity Name: Southwestern Community Services, Inc.

B. Entity's Contact Information:

For Records Requests (e.g., resumes of key personnel; audited financial statements):

Name / Phone / Email: Sharon McKane, 603-352-7512, smlacount@scshelps.org

Person responsible for Accuracy and Completeness of information provided:

Name: Beth Daniels Title: CEO

Signature: Beth Daniels

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Kevin Watterson (Board Chair)	Keene Swamp Bats
David Edkins (Vice Chair)	Resident, Town of Walpole
Dominic Perkins (Sec/Treasurer)	Savings Bank of Walpole
Ron Nason	Housing Tenant
Anne Beattie	Newport Service Organization
Taralyn Bielaski	Dartmouth Hitchcock Medical Center
Kerry Belknap Morris	River Valley Community College
Jay Kahn	Mayor, City of Keene
Heather Cameron	Head Start Parent
Derek Ferland	Sullivan County Manager
Andy Bohannon	City of Keene

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

Name	Role	Annual Salary	Amount Paid From This Contract
Beth Daniels	CEO	$142,000.04	$0
Margaret Freeman	CFO	$131,029.34	$0
Sarah Croteau	Agency Fiscal Director	$67,600	$0
Sharon McKane	HSS Interim Director	$62,336	$0
Kayla Christenson	SHP Manager	$49,920	$6,000
Lore DeForest	Coordinated Entry Program Manager	$49,920	$0

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

E. Check one of the following:

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

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

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

New Hampshire Department of Justice — Registered Charities List — Charitable Trusts Unit

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

1387	Southwestern Community Services, Inc.	PO Box 603 63 Community Way	Keene	NH	03431	G	4/15/2027

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FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

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2. BALANCE SHEET

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

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

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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.

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Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2024 AND 2023
AND
INDEPENDENT AUDITORS' REPORT
AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2024 AND 2023

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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, 2024, 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, 2024, 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.

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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.

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Report on Summarized Comparative Information

We have previously audited Southwestern Community Services, Inc. and related companies' 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 24, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended May 31, 2023, 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 December 13, 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
December 13, 2024

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
MAY 31, 2024 AND 2023

ASSETS

	2024	2023 (As Restated)
CURRENT ASSETS		
Cash and cash equivalents	$ 2,218,833	$ 2,237,914
Accounts receivable, net	1,669,491	2,027,517
Prepaid expenses	230,749	157,449
Total current assets	4,119,073	4,422,880
PROPERTY		
Land and buildings	35,018,214	30,392,465
Vehicles and equipment	669,654	647,670
Furniture and fixtures	1,233,681	983,264
Total property	36,921,549	32,023,399
Less accumulated depreciation	19,589,511	16,520,026
Property, net	17,332,038	15,503,373
OTHER ASSETS		
Investment in related parties	57,683	64,178
Right of use asset	68,167	98,159
Due from related parties	37,647	53,895
Cash escrow and reserve funds	1,831,509	1,556,493
Security deposits	133,140	111,044
Other assets	-	384
Total other assets	2,128,146	1,884,153
Total assets	$ 23,579,257	$ 21,810,406

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 329,964	$ 239,270
Accrued expenses	199,146	158,107
Accrued payroll and payroll taxes	129,890	235,401
Other current liabilities	177,631	166,988
Refundable advances	297,427	1,049,917
Current portion of lease liability	32,945	32,364
Current portion of Economic Injury Disaster Loan	3,788	3,685
Current portion of long term debt	190,399	183,158
Total current liabilities	1,361,190	2,068,890
NONCURRENT LIABILITIES		
Accrued interest	215,232	-
Long term lease liability, less current portion shown above	35,222	65,795
Economic Injury Disaster Loan, less current portion shown above	141,564	144,966
Long term debt, less current portion shown above	12,177,088	11,103,983
Total noncurrent liabilities	12,569,106	11,314,744
Total liabilities	13,930,296	13,383,634
NET ASSETS		
Without donor restrictions	9,552,738	8,303,380
With donor restrictions	96,223	123,392
Total net assets	9,648,961	8,426,772
Total liabilities and net assets	$ 23,579,257	$ 21,810,406

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MAY 31, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 (As Restated)
REVENUES AND OTHER SUPPORT				
Government contracts	$ 15,733,967	$ -	$ 15,733,967	$ 23,407,391
Program service fees	2,626,199	-	2,626,199	2,480,960
Rental income	1,938,308	-	1,938,308	1,873,226
Support	605,479	35,790	641,269	715,146
Sponsorship	40,865	-	40,865	8,197
Interest income	27,215	-	27,215	18,235
Forgiveness of debt	89,089	-	89,089	166,931
Miscellaneous	198,447	-	198,447	104,742
In-kind contributions	64,736	-	64,736	69,852
Total revenues and other support	21,324,305	35,790	21,360,095	28,844,680
NET ASSETS RELEASED FROM RESTRICTIONS	62,959	(62,959)	-	-
Total revenues, other support, and net assets released from restrictions	21,387,264	(27,169)	21,360,095	28,844,680
EXPENSES				
Program services				
Home energy programs	8,791,961	-	8,791,961	9,895,617
Education and nutrition	3,363,127	-	3,363,127	3,090,471
Homeless programs	2,418,438	-	2,418,438	9,417,446
Housing services	3,070,415	-	3,070,415	3,113,505
Economic development services	1,114,069	-	1,114,069	731,021
Other programs	822,929	-	822,929	678,220
Total program services	19,580,939	-	19,580,939	26,926,280
Supporting activities				
Management and general	2,344,056	-	2,344,056	2,360,358
Total expenses	21,924,995	-	21,924,995	29,286,638
CHANGE IN NET ASSETS BEFORE GAIN (LOSS) ON SALE OF PROPERTY	(537,731)	(27,169)	(564,900)	(441,958)
GAIN (LOSS) ON SALE OF ASSETS	331,439	-	331,439	2,936
LOSS ON INVESTMENT IN LIMITED PARTNERSHIPS	(9,138)	-	(9,138)	(30,052)
CHANGE IN NET ASSETS	(215,430)	(27,169)	(242,599)	(469,074)
NET ASSETS, BEGINNING OF YEAR, AS ORGINALLY STATED	8,303,380	123,392	8,426,772	8,698,976
PRIOR PERIOD ADJUSTMENT	-	-	-	196,870
NET ASSETS, BEGINNING OF YEAR, AS RESTATED	8,303,380	123,392	8,426,772	8,895,846
NET ASSETS TRANSFERRED FROM LIMITED PARTNERSHIPS	1,464,788	-	1,464,788	-
NET ASSETS, END OF YEAR	$ 9,552,738	$ 96,223	$ 9,648,961	$ 8,426,772

See Notes to Consolidated Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2024

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2024 Total
Payroll	$ 849,101	$ 2,041,801	$ 387,874	$ 659,342	$ 430,638	$ 514,757	$ 4,883,513	$ 968,229	$ 5,851,742
Payroll taxes	68,315	160,163	30,182	48,854	35,038	40,275	382,827	72,854	455,681
Employee benefits	163,113	398,174	108,715	266,079	51,396	134,289	1,121,766	258,291	1,380,057
Retirement	48,208	122,411	21,506	53,495	19,548	32,795	297,963	85,867	383,830
Advertising	-	12,042	2,098	1,053	8,590	2,864	26,647	4,402	31,049
Bank charges	39	-	51	1,249	-	16	1,355	11,480	12,835
Bad debt expense	-	15	2,510	-	-	-	2,525	-	2,525
Computer cost	3,190	22,287	13,957	30,408	20,510	-	90,352	137,626	227,978
Contractual	1,413,029	23,971	42,201	2,972	9,999	12,855	1,505,027	73,205	1,578,232
Depreciation	-	29,359	170,561	681,070	-	11,183	892,173	167,407	1,059,580
Dues/registration	-	5,280	-	432	468	405	6,585	1,189	7,774
Duplicating	2,096	16,762	-	-	-	-	18,858	10,479	29,337
Insurance	7,303	16,239	39,700	87,801	19,085	7,947	178,075	-	178,075
Interest	-	3,328	6,163	50,646	-	946	61,083	106,737	167,820
Meeting and conference	9,791	592	451	6,122	7,197	6,940	31,093	17,685	48,778
Miscellaneous expense	471	1,508	1,312	127,587	6,984	142	138,004	23,098	161,102
Miscellaneous taxes	-	-	-	127,873	-	-	127,873	375	128,248
Equipment purchases	6,959	3,134	-	6,361	-	-	16,454	799	17,253
Office expense	37,963	12,158	10,520	18,444	8,947	7,052	95,084	20,280	115,364
Postage	690	262	-	131	132	-	1,215	33,311	34,526
Professional fees	945	-	9,258	33,081	-	-	43,284	101,021	144,305
Staff development and training	12,436	110	2,032	1,460	-	1,064	17,102	14,853	31,955
Subscriptions	-	-	-	123	-	40	163	3,855	4,018
Telephone	6,588	15,302	26,549	17,019	2,596	2,718	70,772	65,970	136,742
Travel	9,201	15,543	66,079	8,087	53,272	886	153,068	6,060	159,128
Vehicle	19,809	236	1,571	19,644	82,277	13,551	137,088	2,463	139,551
Rent	19,440	12,000	-	-	-	-	31,440	-	31,440
Space costs	10,127	193,388	504,040	809,379	17,852	133	1,534,919	156,520	1,691,439
Direct client assistance	6,103,147	192,326	971,108	11,703	339,540	32,071	7,649,895	-	7,649,895
In-kind expenses	-	64,736	-	-	-	-	64,736	-	64,736
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	8,791,961	3,363,127	2,418,438	3,070,415	1,114,069	822,929	19,580,939	2,344,056	21,924,995
Allocation of management and general expenses	1,052,495	402,604	289,514	367,563	133,366	98,514	2,344,056	(2,344,056)	-
TOTAL FUNCTIONAL EXPENSES	$ 9,844,456	$ 3,765,731	$ 2,707,952	$ 3,437,978	$ 1,247,435	$ 921,443	$ 21,924,995	$ -	$ 21,924,995

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

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

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2023 Total
Payroll	$ 694,298	$ 1,847,987	$ 633,731	$ 625,222	$ 353,418	$ 441,854	$ 4,596,510	$ 918,734	$ 5,515,244
Payroll taxes	57,891	151,663	50,582	49,028	30,751	36,239	376,154	67,510	443,664
Employee benefits	132,466	360,268	144,229	212,369	35,364	128,121	1,012,817	163,746	1,176,563
Retirement	35,253	105,574	38,176	44,702	15,838	26,598	266,141	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	21,646	28,550	19,001	-	112,533	147,767	260,300
Contractual	751,082	15,648	35,804	21,229	32,679	11,039	867,481	117,724	985,205
Depreciation	-	28,865	159,460	692,182	-	7,700	888,207	148,562	1,036,769
Dues/registration	-	4,480	-	1,080	468	267	6,295	11,110	17,405
Duplicating	1,469	12,587	-	-	-	-	14,056	16,742	30,798
Insurance	13,455	16,378	38,947	70,125	19,755	9,030	167,690	44,378	212,068
Interest	-	3,940	5,205	54,004	-	428	63,577	108,653	172,230
Meeting and conference	13,891	156	896	3,962	4,153	901	23,959	15,367	39,326
Miscellaneous expense	1,205	2,599	45	130,108	13,041	1,164	148,162	36,401	184,563
Miscellaneous taxes	-	-	-	122,213	-	-	122,213	451	122,664
Equipment purchases	7,732	3,636	-	7,983	-	-	19,351	590	19,941
Office expense	66,290	12,574	31,714	12,403	10,330	1,830	135,141	33,063	168,204
Postage	1,378	226	176	123	484	-	2,387	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	6,558	1,760	1,228	22,125	24,323	46,448
Subscriptions	-	-	-	115	-	-	115	327	442
Telephone	7,081	4,984	29,729	19,282	1,771	1,898	64,745	60,155	124,900
Travel	7,440	19,611	128,830	10,111	38,103	-	204,095	6,650	210,745
Vehicle	15,962	551	1,653	25,000	83,361	7,639	134,166	772	134,938
Rent	19,200	13,900	-	-	-	-	33,100	-	33,100
Space costs	18,019	244,532	554,835	922,645	15,968	-	1,755,999	160,957	1,916,956
Direct client assistance	8,012,822	140,913	7,532,435	14,183	52,443	2,284	15,755,080	45,928	15,801,008
In-kind expenses	-	69,852	-	-	-	-	69,852	-	69,852
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	9,895,617	3,090,471	9,417,446	3,113,505	731,021	678,220	26,926,280	2,360,358	29,286,638
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

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED MAY 31, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (242,599)	$ (469,074)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	1,059,580	1,036,769
Amortization of deferred financing costs	662	662
Gain on sale of assets	(331,439)	(2,936)
Loss on investment in limited partnerships	9,138	30,052
Forgiveness of debt	(89,089)	(166,931)
Decrease (increase) in assets:		
Accounts receivable, net	358,026	(281,565)
Prepaid expenses	(64,541)	86,541
Due from related parties	13,935	(6,329)
Security deposits	(5,595)	(11)
Other assets	384	-
(Decrease) increase in liabilities:		
Accounts payable	87,717	31,235
Accrued expenses	21,212	(71,003)
Accrued payroll and payroll taxes	(105,511)	(118,385)
Other current liabilities	10,643	8,016
Refundable advances	(752,490)	(272,835)
NET CASH USED IN OPERATING ACTIVITIES	(29,967)	(195,794)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	418,812	3,301
Purchase of property	(363,642)	(467,807)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	55,170	(464,506)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term debt	6,377	8,581
Repayment of long term debt	(204,221)	(187,127)
NET CASH USED IN FINANCING ACTIVITIES	(197,844)	(178,546)
NET DECREASE IN CASH AND RESTRICTED CASH	(172,641)	(838,846)
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	3,794,407	4,633,253
CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIPS	428,576	-
CASH AND RESTRICTED CASH, END OF YEAR	$ 4,050,342	$ 3,794,407

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED MAY 31, 2024 AND 2023

	2024	2023
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for interest	$ 167,158	$ 171,568
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Property financed by long term debt	$ 253,318	$ 227,421
Transfer of assets from newly consolidated LPs:		
Prepaid expenses	$ 8,759	$ -
Land and buildings	2,112,578	-
Furniture and fixtures	227,560	-
Equipment	18,520	
Security deposits	16,501	-
Total transfer of assets from newly consolidated LPs	$ 2,383,918	$ -
Transfer of liabilities from newly consolidated LPs:		
Accounts payable	$ 2,977	$ -
Accrued expenses	19,827	-
Accrued interest	215,232	-
Due to related parties	2,313	-
Long term debt	1,110,000	-
Total transfer of liabilities from newly consolidated LPs	$ 1,350,349	$ -
Total partners' capital from newly consolidated LPs	1,462,145	-
Partners' capital previously recorded as investment in related parties	2,643	-
Total transfer of partner's capital from new consolidated LP	$ 1,464,788	$ -
CASH AND RESTRICTED CASH:		
Cash and cash equivalents	$ 2,218,833	$ 2,237,914
Cash escrow and reserve funds	1,831,509	1,556,493
Total cash and restricted cash	$ 4,050,342	$ 3,794,407

See Notes to Consolidated Financial Statements

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2024 AND 2023

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) Sold June 2023
- 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)
- Railroad Square Senior Housing Limited Partnership (Railroad Square)

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2024 AND 2023

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: include net assets that are not subject to any 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 management and board of directors.

Net assets with donor restrictions: include 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, 2024 and 2023, 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, 2023 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.

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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, 2024 and 2023, approximately 74% and 81%, respectively, of the Organization's total revenue was received from government agencies. The future nature of the Organization is dependent upon continued support from the government.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. The Organization uses historical loss information based on the aging receivables as the basis to determine expected credit losses from receivables and believes that the composition of receivables at year-end is consistent with historical conditions as credit terms and practices and the client base has not changed significantly. The allowance for uncollectible accounts was estimated to be zero at May 31, 2024 and 2023, respectively. The Organization has no policy for charging interest on overdue accounts.

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 $64,736 and $69,852 in donated services and materials for the years ended May 31, 2024 and 2023, respectively (see **Note 16**).

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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.

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, 2024 and 2023 totaled $1,059,580 and $1,036,769, 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, 2024 and 2023 tax returns totaling $1,322,915 and $1,276,789, 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 $497 and $509 at May 31, 2024 and 2023, respectively. These loss carryforwards may be offset against future taxable income and, if not used, began to expire in 2023. SCS Housing Development, Inc. has federal net operating loss carryforwards totaling $140,337 and $89,166 at May 31, 2024 and 2023, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2035.

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

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	2024	2023
Tax benefit from loss carryforwards	$307,387	$286,957
Valuation allowance	(307,387)	(286,957)
Deferred tax asset	$ -	$ -

Troy Senior, Winchester, Keene East Side, Swanzey, Snow Brook, Keene Highland, Warwick, and Railroad Square 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

ASC Topic No. 825-10, 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 FASB ASC 820, 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, FASB ASC 820 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 FASB ASC 820 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, 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 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.

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Private Grant Revenue and Contributions

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.

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.

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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

At June 1, 2023, the Organization adopted FASB ASU 2016.13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Organization adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Organization's financial statements.

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, 2024 and 2023, the interest rate was 8.50% and 8.25%, respectively. There was no outstanding balance at May 31, 2024 and 2023.

NOTE 3 LONG TERM DEBT

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

	2024	2023
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).	$ 89,887	$ 107,975

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	2024	2023
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).	21,589	23,589
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through September 2031, or until project is sold or refinanced. The note is secured by real estate of the Organization (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 project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 41-43 Central).	376,066	376,066
4.25% mortgage payable to a bank in monthly installments for principal and interest of $1,875 through December 2016, with a balloon payment that was due January 2017. The note was amended during the year ended May 31, 2019, and is now due December 2026. Under the amendment, interest rate is 4.94% and monthly installments for principal and interest are $1,957 The note is secured by real estate of the Organization (M&T Bank, Milestones).	55,113	75,268
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).	2,010,552	2,053,855
Non-interest bearing note payable to Cheshire County in New Hampshire. Payment is not necessary unless Organization defaults on contract. The note is secured by real estate of the Organization (CDBG, Keene Office).	460,000	460,000

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	2024	2023
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, 2024 and 2023. The note is secured by real estate of the Organization (TD Bank, Keene Office/Community Way).	333,951	348,687
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 2024. The note was forgiven in full during the year ended May 31, 2024. The note was secured by real estate of the Organization (HUD, Ashuelot).	-	25,000
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2024. The note was forgiven in full during the year ended May 31, 2024. The note was secured by real estate of the Organization (HUD, 112 Charlestown Road).	-	15,000
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

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	2024	2023
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).	267,336	281,406
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).	648,960	648,960
Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Claremont and SCS for the purpose of renovating the Claremont shelter. In total, SCS will receive $365,568 from CDBG-CV. 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 (Claremont Shelter).	365,568	112,250
2.99% note payable to a bank in monthly installments for principal and interest of $820 through May 2031. The note is secured by real estate of the Organization (Savings Bank of Walpole, 45 Central Street).	62,116	69,327
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).	168,000	180,000

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	2024	2023
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).	16,989	23,914
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).	14,570	20,166
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).	15,170	20,766
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).	20,611	26,649
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).	20,881	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).	22,304	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

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	2024	2023
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).	70,802	93,821
Keene East Side - Non-interest bearing note payable to New Hampshire Housing to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHH).	228,934	228,934
Swanzey - Non-recourse, 4.90% simple interest mortgage note payable to the New Hampshire Housing (HOME), due September, 2033, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	300,011	293,634
Swanzey - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due September 2043, payable in monthly installments of $1,698, including interest at 2.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 40 year term of the mortgage.	316,096	328,879

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	2024	2023
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.	420,938	426,517
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.	222,402	229,826
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).	32,432	36,178
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).	72,769	75,836
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

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	2024	2023
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).	356,966	383,653
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
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).	500,000	500,000
Railroad Square - 30 year, zero interest, non-recourse deferred mortgage note payable to the City of Keene, New Hampshire, due December 2039, payment of principal is deferred until the due date, secured by land and buildings (City of Keene).	460,000	-
Railroad Square – Non-recourse, 4.21% interest mortgage note payable to New Hampshire Housing (HOME), due June 2038, payments made (applied first to interest accrued) 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). Accrued interest related to this note was $215,232 at May 31, 2024.	450,000	-

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	2024	2023
Railroad Square - Non-recourse, zero interest, mortgage note payable to Federal Home Loan Bank of Boston, due June 2024, principal 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 an affordable housing program agreement for the 15 year term of the mortgage note (Federal Home Loan Bank).	200,000	-
Total long-term debt before unamortized deferred financing costs	12,383,120	11,303,436
Unamortized deferred financing costs	(15,633)	(16,295)
	12,367,487	11,287,141
Less current portion due within one year	190,399	183,158
	$12,177,088	$11,103,983

The schedule of maturities of long term debt at May 31, 2024 is as follows:

Year Ending May 31	Amount
2025	$ 190,399
2026	197,955
2027	180,404
2028	146,734
2029	1,049,278
Thereafter	10,618,350
Total	$12,383,120

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. EIDL balance at May 31, 2024 and 2023 was $145,352 and $148,651, respectively.

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The scheduled maturities of the EIDL as of May 31, 2024 were as follows:

Year Ending May 31	Amount
2025	$ 3,788
2026	3,893
2027	4,001
2028	4,113
2029	4,227
Thereafter	125,330
Total	$ 145,352

NOTE 5 FORGIVENESS OF DEBT

During the years ended May 31, 2024 and 2023, 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 $89,089 and $166,931 for the years ended May 31, 2024 and 2023, respectively.

NOTE 6 OPERATING LEASES

The right of use (ROU) asset represents the Organization's right to use underlying assets for the lease term, and the lease liability represents the Organization's obligation to make lease payments arising from these leases. The ROU asset and lease liability, 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 1.8%. 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, 2024 and 2023 totaled $99,015 and $143,725, respectively.

The weighted average lease term at May 31, 2024 is 1.67 years. The weighted average discount rate at May 31, 2024 is 1.80%.

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Future minimum payments as of May 31, 2024 on the above leases are as follows:

Year Ending May 31	Amount
2025	$ 32,945
2026	23,379
2027	13,288
	69,612
Less imputed interest	1,445
Total	$ 68,167

NOTE 7 ACCRUED COMPENSATED BALANCES

At May 31, 2024 and 2023, the Organization accrued a liability for future annual leave time that its employees had earned and vested in the amount of $155,985 and $149,156, 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 $10,200,000 and $10,300,000 at May 31, 2024 and 2023, respectively.

Partnership real estate with a cost basis of approximately $22,400 at May 31, 2024 and 2023 provides collateral on these loans.

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, 2024 and 2023.

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NOTE 9 RELATED PARTY TRANSACTIONS

During the years ended May 31, 2024 and 2023, SCS Housing, Inc. managed nine limited partnerships. Management fees charged by SCS Housing, Inc. totaled $256,642 and $243,847, for the years ended May 31, 2024 and 2023, 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 $37,647 and $53,895 at May 31, 2024 and 2023, 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:

	2024	2023
Cityside Housing Associates, LP	$ (9,528)	$ (9,522)
Marlborough Homes, LP	(87)	(73)
Payson Village Senior Housing Associates, LP	(12,563)	(12,553)
Woodcrest Drive Housing Associates, LP	98,329	107,416
Westmill Senior Housing, LP	6	20
Railroad Square Senior Housing Associates, LP	-	(2,643)
Alstead Senior Housing Associates, LP	(18,474)	(18,467)
	$ 57,683	$ 64,178

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, 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, 2024 and 2023.

The remaining 99.90% ownership interest in Railroad Saure Senior Housing Associates, LP was acquired by Southwestern Community Services, Inc. During the year ended May 31, 2024 (see **Note 13**), and therefore the limited partnership is included in the consolidated financial statements for the year ended May 31, 2024.

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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, 2024 and 2023.

Summarized financial information for entities accounted for under the equity method, as of May 31, 2024 and 2023, consists of the following:

	2024	2023
Total assets	$ 44,581	$ 49,237
Total liabilities	13,045	14,695
Capital/Member's equity	31,536	34,632
	$ 44,581	$ 49,327
Income	$ 3,284	$ 3,576
Expenses	4,489	4,975
Net loss	$ (1,205)	$ (1,399)

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 $383,830 and $349,285 for the years ended May 31, 2024 and 2023, respectively.

NOTE 12 RESTRICTIONS ON NET ASSETS

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

	2024	2023
GAPS/Warm Fund	88,462	116,369
Head Start Parents Association	7,761	7,023
Total net assets with donor restrictions	$ 96,223	$ 123,392

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NOTE 13 TRANSFER OF PARTNERSHIP INTEREST

During the year ended May 31, 2024, Southwestern Community Services, Inc. acquired a partnership interest in a low-income housing limited partnership: Railroad Square. The amount paid for the partnership interest in Railroad Square was $1, and at the time of acquisition, Southwestern Community Services, Inc. became the limited partner.

The following is a summary of the assets and liabilities of the partnership at the date of acquisition:

	Railroad Square
Date of Transfer	05/21/2024
Cash	$ 139,243
Security deposits	16,501
Cash reserves	289,333
Property, net	2,358,658
Other assets	8,759
Total assets	2,812,494
Notes payable	1,110,000
Other liabilities	240,349
Total liabilities	1,350,349
Partners' capital	$ 1,462,145

NOTE 14 BOARD DESIGNATED NET ASSETS

The board designates a portion of the unrestricted net assets for WM Marcello GAPS funds. There was $9,301 and $12,792 designated by the board at May 31, 2024 and 2023, respectively.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2024 AND 2023

NOTE 15 LIQUIDITY AND AVAILABILITY

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

	2024	2023
Financial assets at year end:		
Cash and cash equivalents	$ 2,218,833	$ 2,237,914
Accounts receivable	1,669,491	2,027,517
Due from related party	37,647	53,895
Cash escrow and reserve funds	1,831,509	1,556,493
Total financial assets	5,757,480	5,875,819
Less amounts not available to be used within one year:		
Due from related party	(37,647)	(53,895)
Reserve funds	(1,831,509)	(1,556,493)
Total amounts not available within one year	(1,869,156)	(1,610,388)
Financial assets available to meet general expenditures over the next twelve months	$ 3,888,324	$ 4,265,431

The Organization has a goal to maintain unrestricted cash on hand to meet 30 days of normal operating expenditures, which are, on average, approximately $1,700,000 and $2,320,000 at May 31, 2024 and 2023, respectively. The Organization has a $250,000 line of credit available to meet cash flow needs.

NOTE 16 IN-KIND CONTRIBUTIONS/SERVICES

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

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the years ended May 31:

	2024	2023
Volunteer hours		
Head Start and Early Head Start	$ 64,736	$ 69,852

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2024 AND 2023

NOTE 17 PRIOR PERIOD ADJUSTMENT

The beginning net assets for the year ended May 31, 2023 have been restated to properly reflect the amount of income and refundable advances relating to program costs. Unrestricted net assets at May 31, 2023 have been increased by $196,870.

NOTE 18 RECLASSIFICATION

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

NOTE 19 SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through December 13, 2024, the date the financial statements were available to be issued.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
FOR THE YEAR ENDED MAY 31, 2024

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2024 Total
REVENUES AND OTHER SUPPORT									
Government contracts	$ 8,016,650	$ 4,049,230	$ 2,283,643	$ 4,600	$ 549,474	$ 449,329	$ 15,352,926	$ 381,041	$ 15,733,967
Program service fees	933,379	-	94,865	737,700	-	860,255	2,626,199	-	2,626,199
Rental income	-	-	79,286	1,833,102	-	-	1,912,388	25,920	1,938,308
Support	28,616	42,322	261,965	-	160,016	148,350	641,269	-	641,269
Sponsorship	-	3,862	-	-	-	37,003	40,865	-	40,865
Interest income	1,278	1,708	4,531	4,434	96	6,054	18,101	9,114	27,215
Forgiveness of debt	-	-	66,070	23,019	-	-	89,089	-	89,089
Miscellaneous	2,758	-	12,896	109,309	73,484	-	198,447	-	198,447
In-kind contributions	-	64,736	-	-	-	-	64,736	-	64,736
Total revenues and other support	$ 8,982,681	$ 4,161,858	$ 2,803,256	$ 2,712,164	$ 783,070	$ 1,500,991	$ 20,944,020	$ 416,075	$ 21,360,095
EXPENSES									
Payroll	$ 849,101	$ 2,041,801	$ 387,874	$ 659,342	$ 430,638	$ 514,757	$ 4,883,513	$ 968,229	$ 5,851,742
Payroll taxes	68,315	160,163	30,182	48,854	35,038	40,275	382,827	72,854	455,681
Employee benefits	163,113	398,174	108,715	266,079	51,396	134,289	1,121,766	258,291	1,380,057
Retirement	48,208	122,411	21,506	53,495	19,548	32,795	297,963	85,867	383,830
Advertising	-	12,042	2,098	1,053	8,590	2,864	26,647	4,402	31,049
Bank charges	39	-	51	1,249	-	16	1,355	11,480	12,835
Bad debt expense	-	15	2,510	-	-	-	2,525	-	2,525
Computer cost	3,190	22,287	13,957	30,408	20,510	-	90,352	137,626	227,978
Contractual	1,413,029	23,971	42,201	2,972	9,999	12,855	1,505,027	73,205	1,578,232
Depreciation	-	29,359	170,561	681,070	-	11,183	892,173	167,407	1,059,580
Dues/registration	-	5,280	-	432	468	405	6,585	1,189	7,774
Duplicating	2,096	16,762	-	-	-	-	18,858	10,479	29,337
Insurance	7,303	16,239	39,700	87,801	19,085	7,947	178,075	-	178,075
Interest	-	3,328	6,163	50,646	-	946	61,083	106,737	167,820
Meeting and conference	9,791	592	451	6,122	7,197	6,940	31,093	17,685	48,778
Miscellaneous expense	471	1,508	1,312	127,587	6,984	142	138,004	23,098	161,102
Miscellaneous taxes	-	-	-	127,873	-	-	127,873	375	128,248
Equipment purchases	6,959	3,134	-	6,361	-	-	16,454	799	17,253
Office expense	37,963	12,158	10,520	18,444	8,947	7,052	95,084	20,280	115,364
Postage	690	262	-	131	132	-	1,215	33,311	34,526
Professional fees	945	-	9,258	33,081	-	-	43,284	101,021	144,305
Staff development and training	12,436	110	2,032	1,460	-	1,064	17,102	14,853	31,955
Subscriptions	-	-	-	123	-	40	163	3,855	4,018
Telephone	6,588	15,302	26,549	17,019	2,596	2,718	70,772	65,970	136,742
Travel	9,201	15,543	66,079	8,087	53,272	886	153,068	6,060	159,128
Vehicle	19,809	236	1,571	19,644	82,277	13,551	137,088	2,463	139,551
Rent	19,440	12,000	-	-	-	-	31,440	-	31,440
Space costs	10,127	193,388	504,040	809,379	17,852	133	1,534,919	156,520	1,691,439
Direct client assistance	6,103,147	192,326	971,108	11,703	339,540	32,071	7,649,895	-	7,649,895
In-kind expenses	-	64,736	-	-	-	-	64,736	-	64,736
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	8,791,961	3,363,127	2,418,438	3,070,415	1,114,069	822,929	19,580,939	2,344,056	21,924,995
Allocation of management and general expenses	1,052,495	402,604	289,514	367,563	133,366	98,514	2,344,056	(2,344,056)	-
TOTAL FUNCTIONAL EXPENSES	$ 9,844,456	$ 3,765,731	$ 2,707,952	$ 3,437,978	$ 1,247,435	$ 921,443	$ 21,924,995	$ -	$ 21,924,995

See Independent Auditors' Report

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

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

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2023 Total
REVENUES AND OTHER SUPPORT									
Government contracts	$ 9,381,673	$ 3,512,407	$ 9,284,458	$ 4,217	$ 509,801	$ 122,528	$ 22,815,084	$ 592,307	$ 23,407,391
Program service fee	622,718	-	182,240	727,503	-	948,499	2,480,960	-	2,480,960
Rental income	-	-	70,369	1,779,682	-	-	1,850,051	23,175	1,873,226
Support	136,476	44,743	255,916	3,500	130,414	143,845	714,894	252	715,146
Sponsorship	-	2,269	-	-	-	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	60,276	-	-	80,422	24,320	104,742
In-kind contributions	-	69,852	-	-	-	-	69,852	-	69,852
Total revenues and other support	$ 10,146,441	$ 3,633,588	$ 9,951,418	$ 2,602,240	$ 640,306	$ 1,223,322	$ 28,197,315	$ 647,365	$ 28,844,680
EXPENSES									
Payroll	$ 694,298	$ 1,847,987	$ 633,731	$ 625,222	$ 353,418	$ 441,854	$ 4,596,510	$ 918,734	$ 5,515,244
Payroll taxes	57,891	151,663	50,582	49,028	30,751	36,239	376,154	67,510	443,664
Employee benefits	132,466	360,268	144,229	212,369	35,364	128,121	1,012,817	163,746	1,176,563
Retirement	35,253	105,574	38,176	44,702	15,838	26,598	266,141	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	21,646	28,550	19,001	-	112,533	147,767	260,300
Contractual	751,082	15,648	35,804	21,229	32,679	11,039	867,481	117,724	985,205
Depreciation	-	28,865	159,460	692,182	-	7,700	888,207	148,562	1,036,769
Dues/registration	-	4,480	-	1,080	468	267	6,295	11,110	17,405
Duplicating	1,469	12,587	-	-	-	-	14,056	16,742	30,798
Insurance	13,455	16,378	38,947	70,125	19,755	9,030	167,690	44,378	212,068
Interest	-	3,940	5,205	54,004	-	428	63,577	108,653	172,230
Meeting and conference	13,891	156	896	3,962	4,153	901	23,959	15,367	39,326
Miscellaneous expense	1,205	2,599	45	130,108	13,041	1,164	148,162	36,401	184,563
Miscellaneous taxes	-	-	-	122,213	-	-	122,213	451	122,664
Equipment purchases	7,732	3,636	-	7,983	-	-	19,351	590	19,941
Office expense	66,290	12,574	31,714	12,403	10,330	1,830	135,141	33,063	168,204
Postage	1,378	226	176	123	484	-	2,387	37,767	40,154
Professional	2,825	-	6,559	32,542	-	-	41,926	99,770	141,696
Staff development and training	10,191	1,323	1,065	6,558	1,760	1,228	22,125	24,323	46,448
Subscriptions	-	-	-	115	-	-	115	327	442
Telephone	7,081	4,984	29,729	19,282	1,771	1,898	64,745	60,155	124,900
Travel	7,440	19,611	128,830	10,111	38,103	-	204,095	6,650	210,745
Vehicle	15,962	551	1,653	25,000	83,361	7,639	134,166	772	134,938
Rent	19,200	13,900	-	-	-	-	33,100	-	33,100
Space costs	18,019	244,532	554,835	922,645	15,968	-	1,755,999	160,957	1,916,956
Direct client assistance	8,012,822	140,913	7,532,435	14,183	52,443	2,284	15,755,080	45,928	15,801,008
In-kind expenses	-	69,852	-	-	-	-	69,852	-	69,852
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	9,895,617	3,090,471	9,417,446	3,113,505	731,021	678,220	26,926,280	2,360,358	29,286,638
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 Independent Auditors' Report

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2024

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	234NH082M2008 (modernization), 234NH703W1003 (wic), 234NH743W5003 (bfpc)	$ 343,696
Child and Adult Care Food Program	10.558	State of NH, Department of Education	Unknown	145,154
Food Distribution Cluster				
Commodity Supplemental Food Program	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	$ 4,600
Commodity Supplemental Food Program (Food Commodities)	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	121,358
				125,958
Total U.S. Department of Agriculture				$ 614,808
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 Claremont	21-222-CDPF-CV	$ 253,318
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Housing Supports	E-21-DC-33-0001	83,360
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0096L1T002207	$ 89,118
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH005TL1T002213	289,399
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0092L1T002207	213,947
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0074L1T002210	120,290
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0019L1T002215	183,747
				896,501
Total U.S. Department of Housing and Urban Development				$ 1,233,179
U.S. Department of Transportation Federal Transit Administration (FTA)				
Formula Grants for Rural Areas	20.509	State of NH, Department of Transportation	NH-2021-017	$ 440,726
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of NH, Department of Transportation	NH-2021-016-01	89,235
Total U.S. Department of Transportation Federal Transit Administration (FTA)				$ 529,961

See Notes to Schedule of Expenditures of Federal Awards

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2024

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 Finance Authority	ERAE0119		$ 89,782
Total U.S. Department of Treasury					$ 89,782
U.S. Department of Energy					
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Department of Energy	DE-EE0009916	$ 267,788	
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Department of Energy	DE-EE00100001	288,534	$ 556,322
Total U.S. Department of Energy					$ 556,322
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	2101NHOASS	$ 6,721	
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	2201NHOASS; 2301NHOASS	25,118	$ 31,839
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	State of NH, Department of Health & Human Services	NH750T000031		376,650
Low Income Household Water Assistance Program	93.499	State of NH, Department of Energy	2101NHLWC5/6		145,524
Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Department of Energy	2101NHLWC5/6	6,692,858	
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Department of Energy	G-2201NHLIEA	482,308	7,175,166
Community Services Block Grant	93.569	State of NH - DHHS, Divison of Economic Stability	2301NHCOSR	339,165	
COVID-19 Community Services Block Grant	93.569	State of NH - DHHS, Divison of Economic & Housing Stability	2001NHCSC3	26,588	365,753
Community Services Block Grant - Discretionary	93.570	State of NH, Department of Health & Human Services	2301NHCOSR		24,214

See Notes to Schedule of Expenditures of Federal Awards

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2024

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	3,363,119
Emergency Food and Shelter National Board Program	97.024	United Way Worldwide	41-5920-00 002	1,548
Total U.S. Department of Health & Human Services				$ 11,483,813
TOTAL				**$ 14,507,865**

See Notes to Schedule of Expenditures of Federal Awards

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SOUTHWESTERN COMMUNITY SERVICES, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED MAY 31, 2024

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, 2024. 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, 2024.

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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, 2024, 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 December 13, 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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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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.

Leone McDonnell & Roberts
Professional Association

Wolfeboro, New Hampshire
December 13, 2024

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
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NORTH CONWAY

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, 2024. 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, 2024.

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.

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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.

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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 McDonnell & Roberts
Professional Association

Wolfeboro, New Hampshire
December 13, 2024

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2024

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. There were no audit findings that are required to be reported in accordance with 2 CFR 200.516(a).

7. The programs tested as major programs were: U.S. Department of Housing and Urban Development; Continuum of Care Program, ALN 14.267; U.S. Department of Health & Human Services; Community Services Block Grant, ALN 93.569; and U.S. Department of Health & Human Services; Head Start, ALN 93.600.

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

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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

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Education and Training

Leadership Monadnock 2016

Grant Writing Workshop 05/2012
Cheshire County

Nonviolent Crisis Intervention 2012
Crisis Prevention Institute, Inc.

Leadership Training 2010-2011
Tad Dwyer Consulting

Criticism & Discipline Skills for Managers 11/2007
CareerTrack

How to Supervise People 11/2007
CareerTrack

Career Development Facilitator Training 09/2005
National Career Development Association
120-hour NCDA training

Certified Workforce Development Specialist 06/2005
National Association of Workforce Development Professionals

Infection Control & Bloodborne Pathogens 01/2003
Home Health Care

Bachelor of Arts in Human Services 05/2002
Franklin Pierce College
Graduated cum laude

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

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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 $38 million; federal, state and local funding sources. Primary responsibility is to establish and maintain effective internal controls relative to Uniform Guidance. Including overseeing fiscal policies & procedures, reviewing program budgets and forecasts, reporting to Policy Council and the Board of Directors, preparation of the annual audit and various monitorings. Member of Senior Staff. Supervision of Agency Fiscal Director and Housing Fiscal Director.

Agency/Housing 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 (Colony Mill Marketplace).

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

AFS Year Program Exchange
1986 New Zealand

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SARAH CROTEAU

[redacted]

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

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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

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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

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KAYLA CHRISTENSON

EXPERIENCE

OCTOBER 2018 – PRESENT
SUPPORTIVE HOUSING CASE MANAGER, SOUTHWESTERN COMMUNITY SERVICES

- Case management of clients throughout supportive housing programs
- Processing applications, intakes and exits for all supportive housing programs
- Fostering and establishing relationships with both community partners and local landlords
- Completing recertifications for all of the supportive housing program residents
- Collaborating with all Housing Stabilization staff to best meet the needs of the clients

JULY 2018 – PRESENT
CARE COORDINATOR I, HEALTH CARE REHABILITATION SERVICES

- Facilitated Family Time visits with children in DCF custody and their biological parents, using the Family Time model
- Provided coaching to parents in order to help them increase their parenting skills and to increase parental attunement
- Working daily with at risk youth and their families
- Established a working relationship with Vermont DCF social workers as well as multiple community partners to ensure goals established for parents were being met as well as coordinating for Family Time visits
- Daily documentation of Family Time visits, noting where coaching was needed/used as well as an overall report of each visit as well as any communications between myself, social workers, foster parents and biological parents.

2014 – PRESENT
PRODUCTION REP I, C&S WHOLESALE GROCERS

- Analyzed departmental documents for appropriate distribution and filing.
- Responsible for accurately entering key field information for 5,000+ documents per day.
- Assist in training new hires and helping them reach their daily quotas.
- Record and sort incoming mail from warehouses all over the country.
- Respond to document requests regarding location of specific PO numbers in a timely fashion.
- Daily use of Microsoft Office as well as Kofax.

2012 – 2014
COPY & PRINT ASSOCIATE, STAPLES

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- Assisted customers in producing their printing needs from start to finish.
- Alerted customers to upcoming sales events and promotions.
- Answered customer telephone calls promptly and in an appropriate manner.
- Determined customer needs by asking relevant questions and listening actively to the responses.
- Use of Salesforce to call customer clientele to bring in department sales.
- Filled in for direct supervisor during her maternity leave; responsible for 5 other associates and maintaining a productive department

2005 – 2012
CASH OFFICE ASSOCIATE, BUILDING 19

- Ordered and distributed office supplies while adhering to a fixed office budget.
- Performed administrative tasks such as recordkeeping, writing correspondence and gathering materials.
- Counted cash drawers and made bank deposits.
- Trained and developed new associates on POS system and key sales tactics.
- Ran weekly payroll reports at the store level, making adjustments to timecards as needed.

EDUCATION

BACHELOR OF ARTS PSYCHOLOGY, SOUTHERN NEW HAMPSHIRE UNIVERSITY
Expected gradation date: December 2019

- GPA 3.78/4.0
- Concentration in Child and Adolescent Development
- National Society of Leadership and Success (Sigma Alpha Pi) 2018

H.S DIPLOMA, WORCESTER VOCATIONAL TECHNICAL HIGH SCHOOL
Graduated with honors, 2007.

SKILLS

- Skilled problem solver
- MS Windows proficient
- Exceptional communication skills
- Self-motivated
- Conflict resolution

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Lore DeForest

Certification: Paraeducator II

Education:

Keene High School - 2006-2010
- Graduated

River Valley Community College 2010-2012
- General Education program, earned credits in Sign Language I, Human Development, Psychology, College Composition and Humanities

Southern New Hampshire University 2016-2017
- Human Services
  Earned 51 college credits

Experience:

Southwestern Community Services
Emergency Housing Coordinator August 2018- September 2020
63 Community Way
Keene, NH 03431
603-352-7512
- Ensure the safety of all residents by implementing, monitoring and enforcing the rules and regulations of communal living and overseeing the maintence of the buildings and grounds. Provide temporary shelter services and appropriate supportive housing for homeless indoviduals and/or families, develop progrmas and resources and formulate housing stablization plans that promote moving towards permanent housing and self-sufficiency.

Southwestern Community Services
Coordinated Entry Manager September 2020- Present
63 Community Way
Keene, NH 03431
603-352-7512
- Assist individuals in finding shelter and permanent housing
- Referrals to community partners
- Maintian client entries in the Homeless Management Information System
- Collaborate with community partners to expedite positive housing goals for clients

Wheelock Preschool/ Jonathan Daniels Preschool 2011- 2018
24 Adam Street
Keene, NH 03431

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603-352-2244

- Job responsibilities include: working one on one with special needs children and typical children ages 3-5 and working closely with staff in classroom
- Completed trainings with Applied Behavior Analyst and Speech Pathologist

Monadnock Developmental Services- 2014-2017
121 Railroad Street
Keene, NH 03431
603-352-1304

- Worked as a respite care worker in the home and as a Direct Support Professional

Children's Learning Center – Dartmouth Hitchcock Keene November 2011- June 2012
580 Court Street
Keene, NH 03431
603-354-5437

- Experience working with children ages 1-3 in a classroom environment as well as working closely with the lead teacher

Big Brothers Big Sisters 2009-2011
68 Castle Street
Keene, NH 03431
603-352-9536

- Matched with little brother for two years. We spent time playing games, walking trails behind his school, and assisting him with homework
- Supervised five site based matches at Wheelock school one hour per week.
- Supervised three site based matches at Winchester school one hour per week

References:

Pamela Towne- Former Co-worker- OT/PT

Courtney Fisk- Former Co-Worker- Assistant Teacher

Diane Abbate- Former Co-Worker- SLP

* Letters of reccomendation from references available upon request