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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 15034
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May 27, 2025

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 of Long Term Supports and Services, to enter into a **Sole Source** contract with Community Crossroads, Inc. (VC#155293-B001), Atkinson, NH, in the amount of \$7,941,867 to provide developmental disability services, acquired brain disorder services and early supports and services, with the option to renew for up to four additional years, effective July 1, 2025, upon Governor and Council approval through June 30, 2027. 5% Federal Funds. 95% General Funds.

Funds are anticipated to be available in State Fiscal Years 2026 and 2027, 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

This request is **Sole Source** because the Contractor is the only contractor able to provide the necessary services in this area. NH RSA 171-A:2, I-b defines an Area Agency as a nonprofit corporation established to provide or coordinate services to developmentally disabled persons in accordance with 42 C.F.R. section 441.301. Pursuant to RSA 171-A:18, I., the Area Agency is the primary recipient of funds provided by the Department for use in establishing, operating and administering supports and services on behalf of persons with developmental disabilities and acquired brain disorders served in the designated geographic area.

This request will allow the Area Agency to provide and coordinate developmental disability services, acquired brain disorder services, and early supports and services to children, adults and families in the designated geographic region. Through this agreement, the Area Agency will work collaboratively with the Department on a variety of initiatives designed to sustain a high-quality system of supports and services for people with developmental disabilities and acquired brain disorders.

Approximately 1464 individuals will be served annually.

The Area Agency functions as an integral part of the Developmental Services delivery system. Services provided through the Area Agency include support for individuals to live in the community, family-centered early supports, family support, and service coordination.

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
Page 2 of 2

~~The Department will monitor contract performance by evaluating compliance with all~~
performance measures and ensuring contract deliverables are met. The Department will monitor Contractor performance by reviewing quarterly and annual reports that demonstrate:

- An Individualized Family Support Plan (IFSP) is developed for each child eligible for Family Centered Early Supports & Services (FCESS).
- All FCESS are provided within the required timeframes.
- Eligible individuals were assisted with accessing and applying for community resources, services and/or public programs available to them.
- Individuals and/or families surveyed are satisfied with the family support services received.

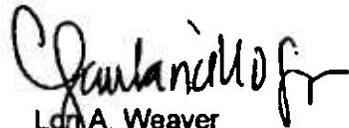
As referenced in Exhibit A, Revisions to Standard Agreement Provisions of the attached agreement, the parties have the option to extend the agreement for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council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

Should the Governor and Council not authorize this request, the Area Agency will not be able to fully provide the required functions of the Developmental Disabilities service delivery system maintained by the Department and as outlined in RSA 171-A. As a result, individuals with developmental disabilities and acquired brain disorders and their families will not receive required and essential services.

Area served: Region 10.

Source of Federal Funds: Assistance Listing Number #84.181A, FAIN #H181A230127.

Respectfully submitted,



Lori A. Weaver
Commissioner

Fiscal Details

05-95-93-930010-7013 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-DEVELOPMENTAL SVCS, DIV OF DEVELOPMENTAL SVCS, FAMILY SUPPORT SERVICES (100% General Funds)

Community Crossroads, Inc. (Vendor Code 155293-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Program Svs	93007013	\$312,586.00
2026	103-502664	Contracts for Operational Svs	93007013	\$221,854.00
2027	102-500731	Contracts for Program Svs	93007013	\$312,586.00
2027	103-502664	Contracts for Operational Svs	93007013	\$229,537.00
			<i>Subtotal</i>	\$1,076,563.00

05-95-93-930010-7100 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-DEVELOPMENTAL SVCS, DIV OF DEVELOPMENTAL SVCS, DEVELOPMENTAL SERVICES (100% General Funds)

Community Crossroads, Inc. (Vendor Code 155293-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Program Svs	93007100	\$50,000.00
2026	102-500731	Contracts for Program Svs	93017100	\$2,000,000.00
2027	102-500731	Contracts for Program Svs	93007100	\$25,000.00
2027	102-500731	Contracts for Program Svs	93017100	\$2,000,000.00
			<i>Subtotal</i>	\$4,075,000.00

05-95-93-930510-3677 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-DEVELOPMENTAL SVCS, BUR - FAMILY CENTERED SERVICES, EARLY INTERVENTION (100% General Funds)

Community Crossroads, Inc. (Vendor Code 155293-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Program Svs	93057014	\$781,914.00
2027	102-500731	Contracts for Program Svs	93057014	\$781,914.00
			<i>Subtotal</i>	\$1,563,828.00

05-95-93-930510-3674 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-DEVELOPMENTAL SVCS, BUR - FAMILY CENTERED SERVICES, INFANT - TODDLER PROGRAM PT-C (100% Federal Funds)

Community Crossroads, Inc. (Vendor Code 155293-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	074-500589	Grants for Pub Asst and Relief	93053674	\$204,113.00
2027	074-500589	Grants for Pub Asst and Relief	93053674	\$204,113.00
			<i>Subtotal</i>	\$408,226.00

05-95-93-930010-70160000 HEALTH AND SOCIAL SERVICES, DEPT. OF HEALTH AND HUMAN SERVICES, HS: DLTSS-DEVELOPMENTAL SVCS, DIV OF DEVELOPMENTAL SERVICES, ACQUIRED BRAIN DISORDER SERVIC (100% General Funds)

Community Crossroads, Inc. (Vendor Code 155293-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Program Svs	93017016	\$375,000.00
2027	102-500731	Contracts for Program Svs	93017016	\$375,000.00
			<i>Subtotal</i>	\$750,000.00

05-95-93-930010-6947 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-DEVELOPMENTAL SVCS, DIV OF DEVELOPMENTAL SVCS, PROGRAM SUPPORT (100% General Funds)

Community Crossroads, Inc. (Vendor Code 155293-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2026	102-500731	Contracts for Program Svs	93005947	\$34,125.00
2027	102-500731	Contracts for Program Svs	93005947	\$34,125.00
			<i>Subtotal</i>	\$68,250.00

			Total	\$7,941,867.00
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Subject: Area Agency SS-2026-DLTSS-01-AREAA-04

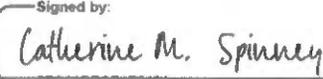
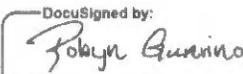
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Community Crossroads, Inc.		1.4 Contractor Address 8 Commerce Drive Atkinson, NH 03811	
1.5 Contractor Phone Number 603-893-1299	1.6 Account Unit and Class TBD	1.7 Completion Date June 30, 2027	1.8 Price Limitation \$7,941,867
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature Signed by:  Date: 5/28/2025		1.12 Name and Title of Contractor Signatory Catherine M. Spinney President, Board of Directors	
1.13 State Agency Signature DocuSigned by:  Date: 5/28/2025		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  Date: 5/31/2025			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Initial

 Contractor Initials
 Date 5/28/2025

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials 
Date 5/28/2025

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

- 1.1. Paragraph 3, Subparagraph 3.1., Effective Date/Completion of Services, is amended as follows:
 - 3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2025 ("Effective Date").
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3., in its entirety and replacing it as follows:
 - 3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.3. Paragraph 10, Property Ownership/Disclosure, is amended by deleting subparagraph 10.3., in its entirety and replacing it as follows:
 - 10.3. Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A, other applicable law, and Exhibit E: DHHS Information Security Requirements. Disclosure requires prior written approval of the State.
- 1.4. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5., as follows:
 - 12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must operate and maintain designation as an Area Agency (AA), as defined in NH RSA 171-A:2, I-b, in accordance with NH Administrative Rule He-M 500, Developmental Services, hereby referenced as He-M 500, PART 505, Establishment and Operation of Area Agencies.
- 1.2. The Contractor must ensure contract services are available in Region 10, in accordance with He-M 500.
- 1.3. For the purposes of this Agreement, all references to:
 - 1.3.1. Days means calendar days, unless otherwise noted, excluding state and federal holidays.
 - 1.3.2. Business hours mean Monday through Friday from 8:00 AM to 4:00 PM.
 - 1.3.3. State fiscal year (SFY) means July 1 through June 30.
 - 1.3.4. Federal fiscal year (FFY) means October 1 through September 30.
- 1.4. The Contractor must provide services to individuals with a developmental disability and/or an acquired brain disorder and their families, to promote the individual's personal development, independence, and quality of life, in accordance with state and federal regulations, laws and rules, as applicable, which include, but are not limited to:
 - 1.4.1. New Hampshire (NH) Revised Statutes Annotated (RSA) 171-A, Services for the Developmentally Disabled.
 - 1.4.2. NH RSA 171-B, Involuntary Admission for Persons found Not Competent to Stand Trial.
 - 1.4.3. NH RSA 137-K, Brain and Spinal Cord Injuries.
 - 1.4.4. NH RSA 126-G, Family Support Services.
 - 1.4.5. NH Administrative Rule Chapter He-M 500, Developmental Services, hereby referenced as He-M 500.
 - 1.4.6. NH Administrative Rule He-M 202 Rights Protection Procedures for Developmental Services, hereby referenced as He-M 202.
 - 1.4.7. NH Administrative Rule He-M 310 Rights of Persons Receiving Developmental Services or Acquired Brain Disorder Services in the Community, hereby referenced as He-M 310.
 - 1.4.8. NH Administrative Rule He-M 1001 Certification Standards for Developmental Services Community Residences, hereby referenced as He-M 1001.

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

- 1.4.9. NH Administrative Rule He-M 1201 Healthcare Coordination and Administration of Medications, hereby referenced as He-M 1201.
- 1.4.10. 1915(c) Home and Community Based Services Waivers.
- 1.4.11. U.S. Department of Education, Office of Special Education Program (OSEP) regulations, including, but not limited to the Individuals with Disabilities Education Act (IDEA) Subchapter III. Infants and Toddlers with Disabilities (Part C).
- 1.4.12. The NH Department of Health and Human Services (Department) procedures and policies regarding developmental disabilities and acquired brain disorder services, as they are developed, implemented, and amended.
- 1.5. The Contractor must accept applications from individuals, their guardians, or representatives, in the Contractor's region, seeking services for:
 - 1.5.1. A Developmental Disability (DD); or
 - 1.5.2. An Acquired Brain Disorder (ABD).
- 1.6. The Contractor must complete a comprehensive screening evaluation to determine if an individual is eligible for:
 - 1.6.1. Developmental Disability Services in accordance with He-M 500, PART 503; or
 - 1.6.2. Acquired Brain Disorder Services in accordance with He-M 500, PART 522.
- 1.7. The Contractor must assist all individuals determined eligible with accessing and applying for community resources, services, and/or public programs available to them.
- 1.8. The Contractor must provide access to contract services in the individual's service agreement (ISA) for eligible individuals only, ensuring the Department is under no obligation to pay for services initiated without prior Department approval.
- 1.9. The Contractor must provide information and assistance that enables individuals and their families to make informed decisions about their services and supports.
- 1.10. The Contractor must network and partner with community organizations, in an effort to support inclusive community life and leverage natural resources, services and supports.
- 1.11. The Contractor must obtain approval from the Department prior to an individual receiving services out of state in accordance with the Department's Out of State policy.

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

1.12. The Contractor must provide an electronic copy of its current five-year Area Plan and amendments to the Department.

1.13. Collaboration with Other Agencies and Systems

1.13.1. Community Mental Health Centers

1.13.1.1. The Contractor must enter into a Memorandum of Understanding (MOU) with the Community Mental Health Centers (CMHC) within 45 days of the approved contract that serve their local region to coordinate and facilitate processes that include:

1.13.1.1.1. Enrolling individuals for services who are dually eligible; through He-M 505, He-M 401, He-M 503 and He-M 522, to support coordinated service planning and delivery for individuals accessing or seeking to access services from both service systems;

1.13.1.1.2. Screening for transition-aged individuals for the presence of mental health and developmental supports, and refer, link, and support transition plans for youth leaving children's services and entering into adult services;

1.13.1.1.3. Following the current and as may be amended Crisis Policy issued by the Department;

1.13.1.1.4. Participating in the discharge planning meetings to assist in the development of community based services for individuals who are discharging from an in-patient behavioral health treatment facility inclusive of New Hampshire Hospital (NHH) and/or Hampstead Hospital and Residential Treatment Facility (HHRTF); and

1.13.1.1.5. An annual training for all intake staff, case managers, service coordinators and other staff identified by the CMHC's, and Area Agencies that addresses intake, eligibility, and case management for individuals that are dually diagnosed.

1.13.1.2. The Contractor must provide an electronic copy of each MOU to the Department once it has been signed by both parties.

1.13.2. No Wrong Door System (NWD)

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

- 1.13.2.1. The Contractor must operate and maintain the Area Agency as a No Wrong Door (NWD) Partner, creating linkages for individuals seeking services and requiring intake, evaluation, and assessment as outlined in He-M 503 and He-M 522.
 - 1.13.2.2. The Contractor must participate as a partner under the NHCarePath Model by operating as an information and referral partner for individuals who may require or may benefit from Department's community Long-Term Supports and Services (LTSS) programing.
 - 1.13.2.3. The Contractor must ensure that individuals connect to LTSS options that may cover out of pocket costs through other community resources in close coordination with other NHCarePath partners including but not limited to:
 - 1.13.2.3.1. State Designated Aging and Disability Resource Center.
 - 1.13.2.3.2. Community Mental Health Centers.
 - 1.13.2.3.3. The Department.
 - 1.13.2.4. The Contractor must participate in two (2) State-wide meetings and four (4) regional meetings for NHCarePath annually and document participation.
 - 1.13.2.5. The Contractor must follow the NHCarePath Assessment process to provide referrals and linkage to necessary LTSS.
 - 1.13.2.6. The Contractor must monitor the referral process to ensure a transition to the appropriate agency when necessary.
 - 1.13.2.7. The Contractor must follow standardized guidelines established by NHCarePath for providing preliminary screening and referrals for LTSS.
 - 1.13.2.8. The Contractor must utilize and distribute NHCarePath created outreach, education, and awareness materials to potential users of NHCarePath.
- 1.14. Supports Intensity Scale (SIS) Assessments**
- 1.14.1. The Contractor must coordinate with the Department's Supports Intensity Scale Adult® (SIS-A®) Contractor to facilitate the scheduling of an individual's initial supports intensity scale assessment for individuals who do not have a service coordinator.
 - 1.14.2. The Contractor must coordinate with the Department's SIS-A® Contractor to provide funding for accessibility resources, to ensure all

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

- assessments are conducted in an accessible manner, including, but not limited to, the use of:
- 1.14.2.1. Physical accessibility options.
 - 1.14.2.2. Language interpreters.
 - 1.14.2.3. Deaf and hard-of-hearing interpreters.
 - 1.14.2.4. Facilitated or augmentative communication devices.
 - 1.14.2.5. Cultural competency.
- 1.15. The Contractor must coordinate necessary assessments, including but not limited to risk assessments, related to service planning for individuals who do not have a service coordinator and are not eligible for Medicaid in accordance with He-M 500.
- 1.16. The Contractor must provide services in accordance with He-M 500, Parts 503.03 and 513.
- 1.17. Family Centered Early Supports and Services (FCESS)**
- 1.17.1. The Contractor must accept referrals for infants and toddlers from birth through two (2) years of age that currently reside in the Contractor's region seeking services for FCESS in accordance with He-M 500 PART 510.06.
 - 1.17.2. The Contractor must provide high-quality FCESS in accordance with:
 - 1.17.2.1. New Hampshire Administrative Rule He-M 500, Part 510, Family Centered Early Supports and Services, herein referred to as He-M 500, Part 510;
 - 1.17.2.2. The U.S. Department of Education, Office of Special Education Program (OSEP) regulations, including, but not limited to the Individuals with Disabilities Education Act (IDEA) Subchapter III, Infants and Toddlers with Disabilities (Part C); and
 - 1.17.2.3. FCESS current guidance documents, invoice templates as provided and updated by the Department.
 - 1.17.3. The Contractor must submit surrogate parent applications to the Department in accordance with He-M 500, Part He-M 510.18.
 - 1.17.4. The Contractor must conduct a multidisciplinary evaluation, with parental consent, to determine a child's eligibility for FCESS in accordance with He-M 500, Part He-M510.06.
 - 1.17.5. The Contractor must ensure that an Individualized Family Support Plan (IFSP) is developed for each eligible child in accordance with He-M 500, Part He-M 510.07.

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

- 1.17.6. The Contractor must ensure services for each eligible child and their family are individualized, family centered and provided in a natural environment in accordance with their IFSP as determined by the IFSP Team in accordance with He-M 500, Part He-M 510.08.
- 1.17.7. The Contractor must ensure FCESS are provided within the following required timeframes:
 - 1.17.7.1. An IFSP is signed no more than 45 days from receipt of referral;
 - 1.17.7.2. All services start no later than the projected start date which is 30-days from the date of developing the IFSP unless the family requests a later date; and
 - 1.17.7.3. All transition requirements must be completed within the required timelines in accordance to He-M 500, Part He-M 510.09
- 1.17.8. The Contractor must ensure professionals are obtained, if needed, to meet each child's needs identified by the IFSP team and services documented within the IFSP inclusive of hearing and vision support, if applicable.
- 1.17.9. The Contractor must ensure that children found eligible for FCESS and their families are provided with access to Family Support as needed, in accordance with He-M 519.
- 1.17.10. The Contractor must collect and submit all FCESS required information in a format provided by the Department. The Contractor must:
 - 1.17.10.1. Ensure all FCESS data is accurate, documented, and submitted at a minimum of every 30 days; and
 - 1.17.10.2. Provide any additional data to the Department as requested by the Department.
 - 1.17.10.3. Use the NH DoIT SFTP folder provided by the Department to transmit FCESS information to the Department.
- 1.17.11. The Contractor must ensure FCESS program staff who provide service coordination or work directly with families comply with current personnel development He-M 510.11 and He-M 510.12.
- 1.17.12. The Contractor must ensure all FCESS program staff:
 - 1.17.12.1. Maintain licensure or certification as appropriate for their professional discipline;
 - 1.17.12.2. Complete the Orientation program and Child Outcome Summary (COS) and Outcome Development training

MS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

provided by the Department within six (6) months of hire date in accordance with He-M 510.12; and

- 1.17.12.3. Complete the Culturally Competent Services and Adult Learning Strategies trainings provided by the Department within one (1) year of hire date in accordance with He-M 510.12.
 - 1.17.13. The Contractor must ensure FCESS training funds are equitably distributed across all FCESS programs within their region.
 - 1.17.14. The Contractor and staff must participate in additional professional development activities that improve child outcomes, as determined by the Department, that are described in the State Systematic Improvement Plan.
 - 1.17.15. The Contractor must participate in annual program monitoring and provide any information requested by the Department and submit a corrective action plan to address all areas of non-compliance.
- 1.18. Family Support**
- 1.18.1. The Contractor must ensure Family Support Services are provided in accordance with He-M 519.
 - 1.18.2. The Contractor must provide one (1) full-time family support coordinator or director whose job description is designed jointly by the regional family support council and includes all qualifications and duties outlined in accordance with He-M 519.06, including but not limited to, facilitating the distribution of family support funds approved for distribution by the family support council.
 - 1.18.3. The Contractor must provide the current job description and resume for the full-time Family Support Coordinator on an annual basis.
 - 1.18.4. The Contractor must ensure family support staff:
 - 1.18.4.1. Explore, identify, and assist families in accessing community resources in accordance with He-M 519.04(b and c); and
 - 1.18.4.2. Solicit support for families from community groups or other sources and maintain records in accordance with He-M 519.06.
 - 1.18.5. The Contractor must partner with, initiate referrals to, and promote networking and community building with other systems of family support for individuals and their families including, but not limited to:
 - 1.18.5.1. Bureau of Family Centered Services (BFCS) Health Care Coordination and Nurse Consultation.

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

- 1.18.5.2. Family Resource Centers.
- 1.18.5.3. Childcare and Early Learning Environments.
- 1.18.5.4. Other community agencies in the region.
- 1.18.6. The Contractor must enter into a formal, written agreement with the regional family support council, in accordance with He-M 519.05. The Contractor must provide:
 - 1.18.6.1. An electronic copy to the Department within 45 days of the approved contract and within 30 days of changes;
 - 1.18.6.2. Copies of family support council policies, including all changes; and
 - 1.18.6.3. The regional family support council membership list including all changes to the Department.
 - 1.18.6.3.1. If the Family Support membership does not meet minimum requirements, the Contractor must provide a plan to remediate.

1.19. Statewide Support

- 1.19.1. The Contractor must coordinate and support the annual Family Support Conference.
- 1.19.2. The Contractor must designate a Coordinator of the Conference who works in concert with the Family Support Conference Committee members. The Contractor must ensure the Coordinator:
 - 1.19.2.1. Convenes a Family Support Conference Committee (Committee) that meets at least quarterly to advise and inform conference planning;
 - 1.19.2.2. Ensures a minimum of 50% of Committee members are individuals and/or family members currently receiving family support through an Area Agency;
 - 1.19.2.3. Ensures the Committee includes one (1) member from each of the 10 Area Agency regions.
 - 1.19.2.4. Provides written conference updates to the Department on a monthly basis, which may consist of meeting notes; and
 - 1.19.2.5. Provides evaluation results of the annual Family Support Conference.
- 1.19.3. The Contractor must facilitate approved fiscal disbursements, in accordance with Exhibit C, Payment Terms, Sections 6.4., and 7.
- 1.19.4. The Contractor must provide administrative support and related fiscal

CMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

- disbursements to the Developmental Services Quality Council and the Autism Council.
- 1.19.5. The Contractor must ensure administrative support includes, but is not limited to:
 - 1.19.5.1. Meeting scheduling and facilitation.
 - 1.19.5.2. Taking minutes.
 - 1.19.5.3. Distribution and maintenance of minutes.
 - 1.19.6. The Contractor must develop a Memorandum of Understanding (MOU) with each council that outlines the roles and responsibilities of each party, agreed to and signed by each party. An electronic copy of each MOU must be provided to the Department within 45 days of the effective date of this Agreement.
 - 1.19.7. The Contractor must provide a Work Plan for each activity in this Section within 30 days of the effective date of this Agreement. The Contractor must ensure the Work Plan includes, but is not limited to:
 - 1.19.7.1. Activities to be completed.
 - 1.19.7.2. Date the activities are to be completed.
 - 1.19.7.3. Identification of the individual responsible for completing each activity.
 - 1.20. The Contractor must provide respite services in accordance with He-M 513.
 - 1.21. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department, with advance notice of at least two (2) business days.
 - 1.22. The Contractor may be required to participate in on-site reviews if requested by the Department.
 - 1.23. The Contractor may be required to ensure staff participate in quarterly training as requested by the Department.
 - 1.24. Reporting
 - 1.24.1. Utilizing the NH DoIT SFTP folder provided by the Department, the Contractor must submit a quarterly report, due 30 days after the close of the quarter, using a template provided by the Department, which includes, but is not limited to:
 - 1.24.1.1. Unduplicated number of eligible individuals who requested services and the number that have a current Service Agreement.
 - 1.24.1.2. Unduplicated number of families who requested non-waiver

CMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

respite services and of those families the number of individuals who received non-waiver respite services. Unduplicated number of individuals who received services necessary to transition to adult services.

- 1.24.1.3. Unduplicated number of individuals and their families participating in Family Support Council events, activities or receiving Family Support Council funds.
- 1.24.1.4. Unduplicated number of eligible individuals who were assisted with accessing and applying for community resources, services, and/or public programs available to them.
- 1.24.1.5. Activities conducted to support coordinated service planning and delivery for individuals accessing or wishing to access services from Area Agency and CMHC service systems.
- 1.24.1.6. Number and description of the community outreach, education and development activities completed that promote understanding and support for families as well as individuals with disabilities.
- 1.24.1.7. A Crisis Report per the Department's Crisis Report policy on the prescribed Crisis Report template.
- 1.24.1.8. Number of individuals seeking out-of-state (OOS) services during the reporting period.
- 1.24.1.9. Unduplicated number of individuals who were provided funding for accessibility resources for completion of the Supports Intensity Assessment.
- 1.24.2. Utilizing the NH DoIT SFTP folder provided by the Department, the Contractor must submit an annual report using a template provided by the Department, which includes, but is not limited to:
 - 1.24.2.1. Unduplicated number of individuals registered to attend the Family Support Conference and the number of actual attendees.
 - 1.24.2.2. Number of trainings conducted for the Community Mental Health Centers and Area Agencies.
 - 1.24.2.3. The annual accomplishments of the Five Year Area Plan and amendments.
 - 1.24.2.4. A description of how individuals and families were assisted in accessing community resources and supports.
 - 1.24.2.5. A description of how individuals, families, and the

Initial
CMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

community were involved in the planning and provision of services.

1.24.2.6. A description of NHCarePath activities highlighting the partnerships for individual referrals and linkages with necessary long-term supports and services.

1.24.3. The Contractor must achieve the following performance measures:

1.24.3.1. 70% of individuals and/or their families, completing an annual survey, indicated satisfaction with family support services;

1.24.3.2. At least 75% of training participants report improved/increased awareness of services when supporting individuals who are dually eligible for Area Agency and CMHC services;

1.24.3.3. A minimum of 50% of the Family Support Conference Committee members must be individuals or family members currently receiving Family Support Services; and

1.24.3.4. A minimum of 60% of conference attendees indicate that the Family Support Conference met or exceeded their expectations in the following areas: overall satisfaction, quality of speakers/presentations, and networking opportunities.

1.24.4. The Contractor must engage in reporting solutions to achieve continuous improvements when barriers have been identified for meeting the performance measures as outlined in the contract.

1.24.5. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.25. Continuity of Operations and Disaster Recovery Plans

1.25.1. The Contractor must provide the Department with a digital Continuity of Operations Plan (COOP) draft for the Department's review and approval. The COOP must demonstrate that the Contractor can continue their responsibilities under this Agreement during a wide range of emergencies, explaining how it will proceed during an emergency. The Contractor must work with the Department to mitigate any gaps it identifies within the draft COOP. Once the Department approves the draft, the Contractor must provide the Department with a final digital copy. Contractor must update the COOP as needed or at the request of the Department throughout the term of this Agreement.

1.25.2. The Contractor must provide the Department with a digital Disaster

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

Recovery Plan (DRP) draft for the Department's review and approval. The DRP must describe the measures the Contractor takes in response to an event that requires the DRP to be enacted, and return to safe, normal operations as quickly as possible. The Contractor must work with the Department to mitigate any gaps it identifies within the draft DRP. Once the Department approves the draft, the Contractor must provide the Department with a final digital copy. Contractor must update the DRP as needed or at the request of the Department throughout the term of this Agreement.

1.26. Maintenance of Fiscal Integrity

1.26.1. The Contractor must submit the following financial statements to the Department within thirty (30) calendar days after the end of each month:

1.26.1.1. Balance Sheet for the Contractor's entire organization including all related parties.

1.26.1.2. Year-to-date Profit and Loss Statement for the Contractor's entire organization that includes, for all related parties:

1.26.1.2.1. All revenue sources and expenditures; and

1.26.1.2.2. A budget column allowing for budget to actual analysis.

1.26.1.3. Year-to-date Profit and Loss Statement for the Program funded under this Agreement that includes:

1.26.1.3.1. All revenue sources and all related expenditures for the Program; and

1.26.1.3.2. A budget column allowing for budget to actual analysis.

1.26.1.4. Year-to-date Cash Flow Statement for the Contractor's entire organization including all related parties.

1.26.2. The Contractor must ensure all financial statements are prepared based on the accrual method of accounting and include all the Contractor's total revenues and expenditures, whether or not generated by or resulting from funds provided pursuant to this Agreement.

1.26.3. The Contractor's fiscal integrity will be evaluated by the Department using the following Formulas and Performance Standards:

1.26.3.1. Days of Cash on Hand:

New Hampshire Department of Health and Human Services
Area Agency

EXHIBIT B

- 1.26.3.1.1. Definition: The days of operating expenses that can be covered by the unrestricted cash on hand.
- 1.26.3.1.2. Formula: Cash, cash equivalents and short-term investments divided by total operating expenditures, less depreciation/amortization and in-kind plus principal payments on debt divided by days in the reporting period. The short-term investments as used above must mature within three (3) months and should not include common stock.
- 1.26.3.1.3. Performance Standard: The Contractor shall have enough cash and cash equivalents to cover expenditures for a minimum of thirty (30) calendar days with no variance allowed.
- 1.26.3.2. Current Ratio:
- 1.26.3.2.1. Definition: A measure of the Contractor's total current assets available to cover the cost of current liabilities.
- 1.26.3.2.2. Formula: Total current assets divided by total current liabilities.
- 1.26.3.2.3. Performance Standard: The Contractor shall maintain a minimum current ratio of 1.5:1, with 10% variance allowed.
- 1.26.3.3. Debt Service Coverage Ratio:
- 1.26.3.3.1. Rationale: This ratio illustrates the Contractor's ability to cover the cost of its current portion of its long-term debt.
- 1.26.3.3.2. Definition: The ratio of net income to the year-to-date debt service.
- 1.26.3.3.3. Formula: Net Income plus depreciation/amortization expense plus interest expense divided by year-to-date debt service (principal and interest) over the next twelve (12) months.
- 1.26.3.3.4. Source of Data: The Contractor's monthly financial statements identifying current portion of long-term debt payments (principal and interest).

Initial
CMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

- 1.26.3.3.5. Performance Standard: The Contractor shall maintain a minimum standard of 1.2:1, with no variance allowed.
- 1.26.3.4. Net Assets to Total Assets:
- 1.26.3.4.1. Rationale: This ratio is an indication of the Contractor's ability to cover its liabilities.
- 1.26.3.4.2. Definition: The ratio of the Contractor's net assets to total assets.
- 1.26.3.4.3. Formula: Net assets (total assets less total liabilities) divided by total assets.
- 1.26.3.4.4. Source of Data: The Contractor's monthly financial statements.
- 1.26.3.4.5. Performance Standard: The Contractor shall maintain a minimum ratio of .30:1, with a 20% variance allowed.
- 1.26.4. If the Contractor does not meet either:
- 1.26.4.1. The Days of Cash on Hand Performance Standard and the Current Ratio Performance Standard for two (2) consecutive months; or
- 1.26.4.2. Three or more of any of the Performance Standards for one month, or any one Performance Standard for three (3) consecutive months, then:
- 1.26.4.3. The Contractor must:
- 1.26.4.3.1. Meet with Department staff to explain the reasons that the Contractor has not met the standards; and/or
- 1.26.4.3.2. Submit a comprehensive corrective action plan within thirty (30) calendar days of receipt of notice from the Department.
- 1.26.5. The Contractor must update and submit the corrective action plan to the Department, at least every thirty (30) calendar days, until compliance is achieved. The Contractor must:
- 1.26.5.1. Provide additional information to ensure continued access to services as requested by the Department and ensure requested information is submitted to the Department in a timeframe agreed upon by both parties.
- 1.26.6. The Contractor must inform the Department by phone and by email

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

within five (5) calendar days of when any key Contractor staff learn of any actual or likely litigation, investigation, complaint, claim, or transaction that may reasonably be considered to have a material financial impact on and/or materially impact or impair the ability of the Contractor to perform under this Agreement with the Department.

1.27. Background Checks

- 1.27.1. The Contractor must complete criminal background checks, at the Contractor's expense, for all staff engaged in supporting this contract as well as Bureau of Adult and Aging Services (BAAS) and Division of Children, Youth and Families (DCYF) state registry checks for all staff who have direct contact with individuals, prior to the staff beginning work, as directed by any federal or state laws, additional background checks may be required.
- 1.27.2. The Contractor must provide an attestation to the Department, within 60 days of the contract effective date, that states all contract workforce members engaged in this contract have successfully passed their criminal background check and Bureau of Adult and Aging Services (BAAS) and Division of Children, Youth and Families (DCYF) state registry checks and that if it is discovered a Contractor workforce member is no longer eligible to engage in contract support based upon the background checks requirement they will immediately remove that individual from providing services under this Agreement and inform the Department.

1.28. Confidential Data

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

1.29. Privacy Impact Assessment

- 1.29.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department

Initial
CMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.29.1.1. How PII is gathered and stored;
- 1.29.1.2. Who will have access to PII;
- 1.29.1.3. How PII will be used in the system;
- 1.29.1.4. How individual consent will be achieved and revoked; and
- 1.29.1.5. Privacy practices.

1.29.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.30. Department Owned Devices, Systems and Network Usage

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

- 1.30.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
- 1.30.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;
- 1.30.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
- 1.30.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or

CMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.30.1.5. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.30.1.6. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.30.2. Workspace Requirement

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

1.31. Contract End-of-Life Transition Services

1.31.1. General Requirements

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

1.31.1.2. The Contractor must assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the

AMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

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

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

1.31.1.5. In the event the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

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

1.31.2. Completion of Transition Services

1.31.2.1. Each service or transition phase shall be deemed completed (and the transition process finalized) at the end of fifteen (15) business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said fifteen

CMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

(15) business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

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

1.31.3. Disagreement over Transition Services Results

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

1.32. Website and Social Media

1.32.1. The Contractor must work with the Department's Communications Bureau to ensure that any social media or website designed, created, or managed on behalf of the Department meets all Department and NH Department of Information Technology (DoIT) website and social media requirements and policies.

1.32.2. The Contractor agrees Protected Health Information (PHI), Personally Identifiable Information (PII), or other Confidential Information solicited either by social media or the website that is maintained, stored or captured must not be further disclosed unless expressly provided in the Contract. The solicitation or disclosure of PHI, PII, or other Confidential Information is subject to the terms of the Department's Information Security Requirements Exhibit, the Business Associate Agreement signed by the parties, and all applicable Department and federal law, rules, and agreements. Unless specifically required by the Agreement and unless clear notice is provided to users of the website or social media, the Contractor agrees that site visitation must not be tracked, disclosed or used for website or social media analytics or marketing.

1.32.3. State of New Hampshire's Website Copyright

1.32.3.1. All right, title and interest in the State WWW site, including copyright to all data and information, shall remain with the State of New Hampshire. The State of New Hampshire

AMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

shall also retain all right, title and interest in any user interfaces and computer instructions embedded within the WWW pages. All WWW pages and any other data or information shall, where applicable, display the State of New Hampshire's copyright.

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

- 3.2.1. The Contractor must submit:
 - 3.2.1.1. A detailed description of the language assistance services, within 45 days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.
 - 3.2.1.2. A written attestation, within 45 days of the Effective Date of the Agreement and annually thereafter, that all personnel involved in the provision of services to individuals under this Agreement have completed,

AMS

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

within the last 12 months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>); and

- 3.2.1.3. The Department's Federal Civil Rights Compliance Checklist within 45 days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

3.3. Credits and Copyright Ownership

- 3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement that reference the Department including but not limited to: reports, publications, advertisements, promotional materials, letters must receive prior written approval before the dissemination or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to reports, protocols, guidelines, brochures, posters, and resource directories.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Operation of Facilities: Compliance with Laws and Regulations

- 3.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

3.5. Eligibility Determinations

- 3.5.1. The Contractor must make eligibility determinations in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- 3.5.2. The Contractor must ensure all applicants are permitted to fill out an application form and must notify each applicant of their right to request a fair hearing in accordance with New Hampshire RSA 126-A:5 and Department regulations.

4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services and

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT B

any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

- 4.3. If, upon further review, the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
Area Agency

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 5% Federal funds, Special Education Grants for Infants and Toddlers/Families, as awarded on July 1, 2023, by the U.S. Department of Education, Office of Special Education and Rehabilitative Services, ALN #84.181A, FAIN #H181A230127.
 - 1.2. 95% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, based on criteria specified in 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR 200.332.
 - 2.3. The Indirect Cost Rate for this Agreement in the attached Budget Sheet(s).
3. Payment shall be on a cost reimbursement basis for actual allowable expenditures incurred under this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-6, Budget.
4. Funds must be used in accordance with the provisions of the specified ALN numbers above.
5. **Billing for Services Covered Under Medicaid**
 - 5.1. The parties acknowledge that the Contractor must bill certain Medicaid qualified services, described in this Agreement, through the Department-approved Medicaid billing process external to this Agreement, for Medicaid recipients served under this Agreement.
 - 5.2. Medicaid funding is separate and apart from the funding sources provided under this Agreement, as stated in Section 1, above, in this Exhibit C. As such, there can be no transfers between Medicaid funding and funding for this Agreement without the appropriate Department approvals, according to Federal and State laws, rules, or regulations.
6. **Payment Terms Respective to the following contract services**
 - 6.1. Family Centered Early Supports and Services (FCESS) (Exhibits C-1 through C-3)
 - 6.1.1. FCESS State Early Intervention General Funds and Federal Part C Funds (Exhibits C-1 and C-2)
 - 6.1.1.1. The Contractor must ensure private insurance, and state funds, are billed in accordance with He-M 500, Part 510.14, Utilization of Public and Private Insurance, Part

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT C

C federal funds follow Medicaid in accordance with 34 CFR §303.510 Payor of Last Resort.

- 6.1.1.2. The Contractor must obtain consent from families with both Private and Medicaid insurance prior to billing.
- 6.1.1.3. The Contractor's invoice must be net any other revenue received towards the services billed in fulfillment of FCESS State Early Intervention and Federal Part C Funding provisions of this Agreement.
- 6.1.1.4. The Contractor must include the following information with their invoice in a format provided by the Department:
 - 6.1.1.4.1. Name of individual served;
 - 6.1.1.4.2. Date of Birth;
 - 6.1.1.4.3. Insurance type and permission to bill;
 - 6.1.1.4.4. Date of service provided;
 - 6.1.1.4.5. Service provided;
 - 6.1.1.4.6. Provider name;
 - 6.1.1.4.7. Direct hours;
 - 6.1.1.4.8. Mileage; and
 - 6.1.1.4.9. Insurance revenue.
- 6.1.1.5. The Contractor must ensure:
 - 6.1.1.5.1. Part C Federal funds are used for providing direct services (i.e. speech, occupational therapy, Vision, Service Coordination, assessments, etc.) and training in accordance with 34 CFR §303.510;
 - 6.1.1.5.2. Part C Federal funds are necessary, reasonable, and allocable to provide direct services in accordance with 34 CFR §200.403;
 - 6.1.1.5.3. Services are determined by the IFSP and are not reimbursable by any other Federal, State, or private source;
 - 6.1.1.5.4. Expenses incurred when providing direct services to infants and toddlers without Medicaid

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT C

must be prorated based on the percentage of infants and toddlers served without Medicaid.

- 6.1.1.6. The Contractor must ensure other local funds received to support FCESS program and services are reported to the Department including, but not limited to:
 - 6.1.1.6.1. Grant opportunities.
 - 6.1.1.6.2. Fundraising opportunities and activities.
 - 6.1.1.6.3. Donations.
- 6.1.1.7. The Contractor may invoice for any cost that is necessary and reasonable to the operations of the program and services provided to children that is not reimbursable by Medicaid revenue offset.
- 6.1.2. Regional FCESS Training (Exhibit C-2)
 - 6.1.2.1. The Contractor agrees that FCESS training funds are split between all programs to ensure that FCESS Service Coordinators and Service Providers are current on best-and evidence-informed practices in accordance with Exhibit B, Scope of Services, Section 1.17.13.
 - 6.1.2.2. Documentation of paid expenses (i.e. receipt) and attendance (i.e. certificate or sign in sheet) is required for reimbursements.
- 6.1.3. FCESS Hearing and Vision (Exhibit C-3)
 - 6.1.3.1. The Contractor must ensure FCESS Hearing and Vision funds are accessible to all programs as needed to meet increased costs of professionals for service needs identified in a child's IFSP In accordance with Exhibit B, Scope of Services, Section 1.17.8.
- 6.1.4. The Contractor must invoice for these services on a template provided by the Department.
- 6.2. Family Support Council (Exhibit C-4)
 - 6.2.1. The Contractor must ensure payments for Family Support Council funds are made in accordance with 6.2.2 below.
 - 6.2.2. Allowable uses of Family Support Council funds that are approved for distribution by the Family Support Council, and subsequently approved by the Contractor in accordance with He-M 519 and Exhibit B, Scope of Services, Section 1.18 are limited to direct support to families, in accordance with He-M 519.04 and 519.06, which may include the following:

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT C

- 6.2.2.1. Assistance related to crisis intervention/stabilization;
 - 6.2.2.2. Family networking events held by the council;
 - 6.2.2.3. Costs associated with families' attendance at Family Support Council meetings such as parent stipends and refreshments;
 - 6.2.2.4. Respite care;
 - 6.2.2.5. Environmental modifications;
 - 6.2.2.6. Inclusive social and recreational opportunities for the individual;
 - 6.2.2.7. Families' participation in conferences and workshops as requested;
 - 6.2.2.8. Financial assistance provided that is related to supporting a family to care of an individual member in the family home; and
 - 6.2.2.9. Contribution to the salary of the Family Support Coordinator in full or a portion thereof.
- 6.2.3. Pre-payments can be invoiced in circumstances where the Contractor was required to pay in advance for goods and services including but not limited to camperships, environmental modifications, conferences, and crisis intervention on behalf of individuals and families. This is the only exception for cost reimbursement.
- 6.3. General Funds (Exhibit C-5)
- 6.3.1. Allowable use of General Funds includes the following:
 - 6.3.1.1. One full time Family Support Coordinator and their travel costs;
 - 6.3.1.2. Case Management Staff salaries, benefits and travel costs for family supports services provided to individuals who are not eligible for Medicaid and their families;
 - 6.3.1.3. Information and referral, assistance to identify and assess a families' own strengths, needs and goals;
 - 6.3.1.4. Identification of and assistance to access community resources and supports;
 - 6.3.1.5. Training and conference attendance of family support staff;
 - 6.3.1.6. Assistance to access respite care;

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT C

6.3.1.7. Collaboration with other agencies and systems:

6.3.1.7.1. Community Mental Health Centers.

6.3.1.7.2. No Wrong Door.

6.3.1.7.3. SIS Accessibility Supports.

6.3.1.7.4. Assessment Funding for Service planning.

6.3.1.8. Assistance to individuals not covered by Medicaid or alternative funding sources for services including, but not limited to:

6.3.1.8.1. Evaluations.

6.3.1.8.2. Emergency medications.

6.3.1.8.3. Assessments.

6.3.1.8.4. Short term crisis supports.

6.3.1.9. Other expenses with pre-approval from the Department.

6.4. Statewide Support (Exhibit C-6)

6.4.1. Authorized use of Statewide Support funds includes the following:

6.4.1.1. Statewide Training Initiatives;

6.4.1.2. Police Academy Training;

6.4.1.3. Relias Annual Conference;

6.4.1.4. People First of NH annual expenses;

6.4.1.5. Family Support Conference coordinator: One (1) Part-time position or supplement up to full-time; and

6.4.1.6. Developmental Disabilities (DD) and Acquired Brain Disorder (ABD) Quality Council and Autism Council: Part time administrative support position(s), software and equipment and related travel costs, and stipend costs for meeting participants.

7. Room and Board

7.1. The Department will issue payment to the Contractor for Department approved Medicaid enrolled, Developmental Services (DS) Staffed Residence Providers seeking DD and ABD Room and Board reimbursement, in accordance with Exhibit B, Scope of Services, Section 1.19.3., with an itemized list of approved Residence Providers and corresponding Room and Board payment amounts to be issued. The Contractor must issue payment, upon receipt of funds and as instructed by the Department, to the Room and Board providers within seven (7) business days.

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT C

To Providers for Room & Board		
	SFY 2026	SFY 2027
DD Room & Board	\$2,000,000.00	\$2,000,000.00
ABD Room & Board	\$375,000.00	\$375,000.00
Total:	\$2,375,000.00	\$2,375,000.00

- 7.2. The Contractor must provide the Department with documentation within ten (10) business days that supports and confirms Room and Board payments have been remitted as instructed by the Department.
- 7.3. The Contractor must ensure documentation of Room and Board payments are emailed to: dhhs.bdsinvoices@dhhs.nh.gov.
8. The Contractor may be eligible to receive payments to address other costs in the fulfillment of this Agreement at the Department's discretion. The Contractor must obtain pre-approval for the expenses via a form of submission satisfactory to the Department with applicable justifications.
9. The Department may withhold, in whole or in part, any contract payment for the ensuing contract period:
 - 9.1. Until the Contractor submits programmatic and financial reports identified in Exhibit B to the Department's satisfaction. Summary of Revenues and Expenditures and Balance Sheet reports must be based on the accrual method of accounting and include the Contractor's total revenue and expenditures, whether or not generated by, or resulting from, State funding.
 - 9.2. Until the Contractor submits, to the Department's satisfaction, a plan of action to correct material findings noted in a Department Financial Review, in Exhibit B, Section 1.26.
 - 9.3. If routine Department monitoring, a Quality Assurance Survey, or Department Financial Reviews find corrective actions for previous site surveys or financial reviews have not been implemented in accordance with the Contractor's Correction Action Plan(s) or to the Department's satisfaction.
10. The Contractor must submit to the Department, within the timelines established by the Department, any and all data and reports required by the Department.
11. The Contractor must submit an invoice for the services identified in Section 6, with the contract report and supporting documentation to the Department no later than the 30th day of the month following the month in which the services were provided. The Contractor must ensure each invoice:
 - 11.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.

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**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT C

- 11.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 11.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 11.4. Includes supporting documentation with each invoice, including, but not limited to, proof of expenditures, itemized receipts for purchases, time sheets, and payroll records with position or staff detail, as applicable.
- 11.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 11.6. Is assigned an electronic signature, includes the contract report and supporting documentation. All documentation is submitted to the Departments sFTP site and notification of the submission is emailed to dhhs.bdsinvoices@dhhs.nh.gov.
12. The Department shall make payments to the Contractor within thirty (30) calendar days only upon receipt and approval of a completed invoice that includes all required supporting documentation.
13. The final invoice and any required supporting documentation shall be due to the Department no later than forty (40) calendar days after the contract completion date specified in Form P-37, General Provisions Block 1.7., Completion Date.
14. Notwithstanding Paragraph 18, of the General Provisions Form P-37, changes limited to adjusting direct and indirect cost amounts within the price limitation between budget class lines, as well as adjusting encumbrances between State Fiscal Years through the Budget Office, may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
15. Audits
 - 15.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 15.1.1. Condition A - The Contractor is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.
 - 15.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
 - 15.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 15.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's

**New Hampshire Department of Health and Human Services
Area Agency**

EXHIBIT C

fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

- 15.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 15.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 15.4. The Contractor, regardless of the funding source and/or whether Conditions A, B, or C exist, may be required to submit annual financial audits performed by an independent CPA upon request by the Department.
- 15.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception, within sixty (60) days.
16. If applicable, the Contractor must request disposition instructions from the Department for any equipment, as defined in 2 CFR 200.313, purchased using funds provided under this Agreement, including information technology systems.

Exhibit C-1, Budget

New Hampshire Department of Health and Human Services						
Contractor Name: <i>Community Crossroads, Inc. - Region 10</i>						
Budget Request for: <i>Area Agency - ESS Gen Funds</i>						
Average Indirect Cost Rate (if applicable) 15%						
Line Item	SFY26 (7/1/25-6/30/26)			SFY27 (7/1/26-6/30/27)		
	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS
1. Salary & Wages	\$64,958		\$64,958	\$64,958		\$64,958
2. Fringe Benefits	\$8,000		\$8,000	\$8,000		\$8,000
3. Consultants			\$0			\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>			\$0			\$0
5.(a) Supplies - Educational			\$0			\$0
5.(b) Supplies - Lab			\$0			\$0
5.(c) Supplies - Pharmacy			\$0			\$0
5.(d) Supplies - Medical			\$0			\$0
5.(e) Supplies - Office			\$0			\$0
6. Travel	\$1,000		\$1,000	\$1,000		\$1,000
7. Software			\$0			\$0
8. (a) Other - Marketing/Communications			\$0			\$0
8. (b) Other - Education and Training			\$0			\$0
8. (c) Other - Other (specify below)						
<i>Other (please specify)</i>			\$0			\$0
<i>Other (please specify)</i>			\$0			\$0
<i>Other (please specify)</i>			\$0			\$0
<i>Other (please specify)</i>			\$0			\$0
<i>Other (please specify)</i>			\$0			\$0
<i>Other (please specify)</i>			\$0			\$0
<i>Other (please specify)</i>			\$0			\$0
9. Subrecipient Contracts	\$1,504,455	\$822,593	\$681,862	\$934,965	\$253,103	\$681,862
Total Direct Costs	\$1,578,413	\$822,593	\$755,820	\$1,008,923	\$253,103	\$755,820
Total Indirect Costs	\$26,094		\$26,094	\$26,094		\$26,094
	15%		15%	15%		15%
Subtotals	\$1,604,507	\$822,593	\$781,914	\$1,035,017	\$253,103	\$781,914
				TOTAL		\$1,563,828

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Contractor Initials
Date 5/28/2025

Exhibit C-2, Budget

New Hampshire Department of Health and Human Services						
Contractor Name: <i>Community Crossroads, Inc. - Region 10</i>						
Budget Request for: <i>Area Agency - Part C</i>						
Average Indirect Cost Rate (if applicable) 0%						
Line Item	SFY26 (7/1/25-6/30/26)			SFY27 (7/1/26-6/30/27)		
	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS
1. Salary & Wages			\$0			\$0
2. Fringe Benefits			\$0			\$0
3. Consultants			\$0			\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>			\$0			\$0
5.(a) Supplies - Educational			\$0			\$0
5.(b) Supplies - Lab			\$0			\$0
5.(c) Supplies - Pharmacy			\$0			\$0
5.(d) Supplies - Medical			\$0			\$0
5.(e) Supplies - Office			\$0			\$0
6. Travel			\$0			\$0
7. Software			\$0			\$0
8. (a) Other - Marketing/Communications			\$0			\$0
8. (b) Other - Education and Training			\$0			\$0
8. (c) Other - Other (specify below)						
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
Other (please specify)			\$0			\$0
9. Subrecipient Contracts	\$504,113	\$300,000	\$204,113	\$504,113	\$300,000	\$204,113
Total Direct Costs	\$504,113	\$300,000	\$204,113	\$504,113	\$300,000	\$204,113
Total Indirect Costs			\$0			\$0
Subtotals	\$504,113	\$300,000	\$204,113	\$504,113	\$300,000	\$204,113
				TOTAL		\$408,228

Initial

 Contractor Initials
 Date 5/28/2025

Exhibit C-3, Budget

New Hampshire Department of Health and Human Services				
Contractor Name: <i>Community Crossroads, Inc. - Region 10</i>				
Budget Request for: <i>Area Agency - Hearing & Vision, H&V</i>				
Average Indirect Cost Rate (if applicable) 15%				
Line Item	SFY26 (7/1/25-6/30/26)		SFY27 (7/1/26-6/30/27)	
	Total Program Cost	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Funded by DHHS
1. Salary & Wages		\$0		\$0
2. Fringe Benefits		\$0		\$0
3. Consultants		\$0		\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>		\$0		\$0
5.(a) Supplies - Educational		\$0		\$0
5.(b) Supplies - Lab		\$0		\$0
5.(c) Supplies - Pharmacy		\$0		\$0
5.(d) Supplies - Medical		\$0		\$0
5.(e) Supplies - Office		\$0		\$0
6. Travel		\$0		\$0
7. Software		\$0		\$0
8. (a) Other - Marketing/Communications		\$0		\$0
8. (b) Other - Education and Training		\$0		\$0
8. (c) Other - Other (specify below)				
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
9. Subrecipient Contracts	\$39,262	\$39,262	\$39,262	\$39,262
Total Direct Costs	\$39,262	\$39,262	\$39,262	\$39,262
Total Indirect Costs	\$5,738	\$5,738	\$5,738	\$5,738
	15%	15%	15%	15%
Subtotals	\$45,000	\$45,000	\$45,000	\$45,000
			TOTAL	\$90,000

Initial CMS
 Contractor Initials
 Date 5/28/2025

Exhibit C-4, Budget

New Hampshire Department of Health and Human Services				
Contractor Name: <i>Community Crossroads, Inc. - Region 10</i>				
Budget Request for: <i>Area Agency - Family Support Council, FSC</i>				
Average Indirect Cost Rate (if applicable) 0%				
Line Item	SFY26 (7/1/25-6/30/26)		SFY27 (7/1/26-6/30/27)	
	Total Program Cost	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Funded by DHHS
1. Salary & Wages		\$0		\$0
2. Fringe Benefits		\$0		\$0
3. Consultants		\$0		\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>		\$0		\$0
5.(a) Supplies - Educational		\$0		\$0
5.(b) Supplies - Lab		\$0		\$0
5.(c) Supplies - Pharmacy		\$0		\$0
5.(d) Supplies - Medical		\$0		\$0
5.(e) Supplies - Office		\$0		\$0
6. Travel		\$0		\$0
7. Software		\$0		\$0
8. (a) Other - Marketing/Communications		\$0		\$0
8. (b) Other - Education and Training		\$0		\$0
8. (c) Other - Other (specify below)				
<i>Other - Crisis Intervention-Stabilization</i>		\$0		\$0
<i>Other - Family Networking</i>	\$5,000	\$5,000	\$5,000	\$5,000
<i>Other - FSC Activities and Events</i>		\$0		\$0
<i>Other - Respite</i>	\$19,000	\$19,000	\$19,000	\$19,000
<i>Other - EMODS</i>	\$1,000	\$1,000	\$1,000	\$1,000
<i>Other - Social & Recreational</i>	\$26,851	\$26,851	\$26,851	\$26,851
<i>Other - Conference & Workshops</i>	\$13,000	\$13,000	\$13,000	\$13,000
<i>Other - Financial Assistance</i>	\$8,000	\$8,000	\$8,000	\$8,000
9. Subrecipient Contracts		\$0		\$0
Total Direct Costs	\$72,851	\$72,851	\$72,851	\$72,851
Total Indirect Costs		\$0		\$0
		0		0
Subtotals	\$72,851	\$72,851	\$72,851	\$72,851
			TOTAL	\$145,702

Contractor Initials Initial
CMS

Date 5/28/2025

Exhibit C-5, Budget

New Hampshire Department of Health and Human Services				
Contractor Name: <i>Community Crossroads, Inc. - Region 10</i>				
Budget Request for: <i>Area Agency - General Funds</i>				
Average Indirect Cost Rate (if applicable) 15%				
Line Item	SFY26 (7/1/25-6/30/26)		SFY27 (7/1/26-6/30/27)	
	Total Program Cost	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Funded by DHHS
1. Salary & Wages	\$173,413	\$173,413	\$176,353	\$176,353
2. Fringe Benefits	\$45,000	\$45,000	\$45,000	\$45,000
3. Consultants		\$0		\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>		\$0		\$0
5.(a) Supplies - Educational		\$0		\$0
5.(b) Supplies - Lab		\$0		\$0
5.(c) Supplies - Pharmacy		\$0		\$0
5.(d) Supplies - Medical		\$0		\$0
5.(e) Supplies - Office	\$1,000	\$1,000		\$0
6. Travel	\$1,000	\$1,000		\$0
7. Software		\$0		\$0
8. (a) Other - Marketing/Communications		\$0		\$0
8. (b) Other - Education and Training	\$1,000	\$1,000		\$0
8. (c) Other - Other (specify below)				
<i>Other - Respite</i>	\$15,000	\$15,000		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
9. Subrecipient Contracts		\$0		\$0
Total Direct Costs	\$236,413	\$236,413	\$221,353	\$221,353
Total Indirect Costs	\$35,441	\$35,441	\$33,184	\$33,184
	15%	15%	15%	15%
Subtotals	\$271,854	\$271,854	\$254,537	\$254,537
			TOTAL	\$526,391

Contractor Initials Initial
CMS
Date 5/28/2025

Exhibit C-6, Budget

New Hampshire Department of Health and Human Services				
Contractor Name: <i>Community Crossroads, Inc. - Region 10</i>				
Budget Request for: <i>Area Agency - Statewide Supports</i>				
Average Indirect Cost Rate (if applicable) 0%				
Line Item	SFY26 (7/1/25-6/30/26)		SFY27 (7/1/26-6/30/27)	
	Total Program Cost	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Funded by DHHS
1. Salary & Wages		\$0		\$0
2. Fringe Benefits		\$0		\$0
3. Consultants		\$0		\$0
4. Equipment <i>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.</i>		\$0		\$0
5.(a) Supplies - Educational		\$0		\$0
5.(b) Supplies - Lab		\$0		\$0
5.(c) Supplies - Pharmacy		\$0		\$0
5.(d) Supplies - Medical		\$0		\$0
5.(e) Supplies - Office		\$0		\$0
6. Travel		\$0		\$0
7. Software		\$0		\$0
8. (a) Other - Marketing/Communications		\$0		\$0
8. (b) Other - Education and Training		\$0		\$0
8. (c) Other - Other (specify below)				
<i>Other (Family Support Conference)</i>	\$40,000	\$40,000	\$40,000	\$40,000
<i>Other (Quality and Autism Council)</i>	\$34,125	\$34,125	\$34,125	\$34,125
<i>Other (Police Academy Training)</i>	\$1,765	\$1,765	\$1,765	\$1,765
<i>Other (Relias Annual Conference)</i>	\$1,270	\$1,270	\$1,270	\$1,270
<i>Other (People First)</i>	\$9,000	\$9,000	\$9,000	\$9,000
<i>Other (Admin)</i>	\$142,700	\$142,700	\$142,700	\$142,700
<i>Other (please specify)</i>		\$0		\$0
<i>Other (please specify)</i>		\$0		\$0
9. Subrecipient Contracts		\$0		\$0
Total Direct Costs	\$228,860	\$228,860	\$228,860	\$228,860
Total Indirect Costs		\$0		\$0
		0		0
Subtotals	\$228,860	\$228,860	\$228,860	\$228,860
			TOTAL	\$457,720

Initial

 Contractor Initials
 Date 5/28/2025

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

1. The Contractor certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The Contractor's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the Agreement be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the Agreement, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

v1 6/23 Exhibit D Contractor's Initials
Federal Requirements Date 5/28/2025

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
 - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
-
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

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

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

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub- contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/ocr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

v1 6/23

Exhibit D
Federal Requirements

Contractor's Initials

Date 5/28/2025

Initial


New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

v1 6/23

Exhibit D
Federal Requirements

Contractor's Initials

Date 5/28/2025

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

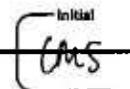
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

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New Hampshire Department of Health and Human Services

Exhibit D – Federal Requirements

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

v1 6/23

Exhibit D
Federal Requirements

Contractor's Initials

Date 5/28/2025

Initial
CMS

New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, or government wide suspension or debarment.

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

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

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

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

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

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any sub award or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC. Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

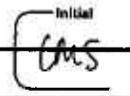
The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

v1 6/23

Exhibit D
Federal Requirements

Contractor's Initials

Date 5/28/2025

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

FORM A

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

1. The UEI (SAM.gov) number for your entity is: ZWJRGH3JU7X1
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants; and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO YES

If the answer to #2 above is NO, stop here
If the answer to #2 above is YES, please answer the following:

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

NO YES

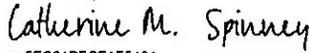
If the answer to #3 above is YES, stop here
If the answer to #3 above is NO, please answer the following:

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

Name: _____	Amount: _____

Contractor Name: Community Crossroads, Inc.

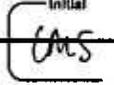
5/28/2025
Date: _____

Signed by:


SEC81RECE1ES42A
 Name: Catherine M. Spinney
 Title: President, Board of Directors

v1 6/23

Exhibit D
Federal Requirements

Contractor's Initials 
 Date 5/28/2025

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

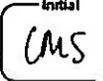
A. Definitions

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

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

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

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

Contractor Initials Initial
MS

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

Contractor Initials 

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

8. **Open Wireless Networks.** End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. **Remote User Communication.** If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. **SSH File Transfer Protocol (SFTP),** also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. **Wireless Devices.** If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials Initial
CMS

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

Contractor Initials

Initial
CMS

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

Contractor Initials

Initial
MS

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

Contractor Initials Initial
CMS

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

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

V. LOSS REPORTING

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

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

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

Contractor Initials Initial
CMS

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

DHHS Information Privacy & Security at DHHSInformationSecurityOffice@dhhs.nh.gov

Contractor Initials Initial
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Date 5/28/2025

New Hampshire Department of Health and Human Services

Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity." The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) **Definitions.**

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 - "Breach," "Designated Record Set," "Data Aggregation," "Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

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

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including but not limited to all its directors,

Exhibit F

Contractor Initials

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New Hampshire Department of Health and Human Services

Exhibit F

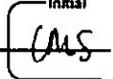
officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate.

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, Helpdesk@doit.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:
 - I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;

Exhibit F

Contractor Initials 
Date 5/28/2025

New Hampshire Department of Health and Human Services

Exhibit F

- II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein and an agreement that the Covered Entity shall be considered a direct third party beneficiary of all the Business Associate's business associate agreements.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
 - m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5)

Exhibit F

Contractor Initials

(5)
Initial
CMS

New Hampshire Department of Health and Human Services

Exhibit F

business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.

- n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
 - i. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website: <https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.

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

(5) Termination of Agreement for Cause

In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations used, herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Exhibit F, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.
- b. Change in law. Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to

Exhibit F

Contractor Initials

Initial
[Handwritten initials: CMS]

New Hampshire Department of Health and Human Services

Exhibit F

comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.

- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation. The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation. If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival. Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) n.l., the defense and indemnification provisions of section (3) g. and Paragraph 13 of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Community Crossroads, Inc.

The State

Name of the Contractor

DocuSigned by: Melissa Hardy
1323A24040DF495...

Signed by: Catherine M. Spinney
5PC61BFCE1F5A2A...

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Catherine M. Spinney

Name of Authorized Representative

Name of Authorized Representative

Director, DLTSS

President, Board of Directors

Title of Authorized Representative

Title of Authorized Representative

5/28/2025

5/28/2025

Date

Date

Exhibit F

Contractor Initials

Initial CMS

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 COMMUNITY CROSSROADS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 19, 1979. 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; and the attached is a true copy of the list of documents on file in this office.

Business ID: 64839

Certificate Number: 0007153597



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 8th day of April A.D. 2025.

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

David M. Scanlan
Secretary of State



CERTIFICATE OF AUTHORITY

I, Kathleen Dayotis, hereby certify that:

1. I am a duly elected Clerk/Secretary/Officer of Community Crossroads Inc.
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 May 8, 2025, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That: Cathy Spinney, President, is duly authorized on behalf of Community Crossroads Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: May 8, 2025

A handwritten signature in cursive script, appearing to read "Kathleen Dayotis", is written over a horizontal line.

Signature of Elected Officer
Name: Kathleen Dayotis
Title: Secretary, Board of Directors



GUIDANCE. SUPPORT. ADVOCACY.

Mission

Our mission is to provide people in need of long term supports, either through age or disability, with the information, guidance, support, and advocacy they need to remain in their chosen homes and live full, independent lives.

Vision For Those We Serve

We envision a day when people with long-term care needs will take their place as full citizens within their communities and have equal opportunities to pursue life, liberty and happiness. We envision a day when they will live full independent lives – lives that include:

1. A clear vision for their own future with a sense of hope, possibility, and direction.
2. A wide range of choices and the ability to determine how to live their lives.
3. Strong, healthy relationships with family and friends.
4. A safe and stable home to live in as long as they choose.
5. Meaningful employment and a livable wage during their working years.
6. A broader community that recognizes their individuality, gifts and talents.
7. The flexible supports and services they need to live their lives.
8. Accessing all of their civil rights.

Guiding Principles

We believe that those we serve:

1. Should have a broad range of choices.
2. Can and should direct their lives. We provide present options and link them to supports, but they are the “drivers.”
3. Need and deserved natural systems of support and relationships.
4. Have needs that will change over the course of their lives.
5. Thrive best when they are fully included in their communities and live in non-institutional settings.

We believe that in order to achieve our mission we must:

1. Respect the uniqueness of every person and family.
2. Truly listen to those we serve.
3. Provide flexible, person-centered support.
4. Use data to improve the quality of our services.
5. Pay attention and adapt to changes in our environment and to the changing needs of those we serve.
6. Always advocate for the full civil rights of those we serve.

Financial Statements

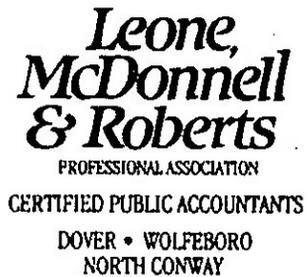
COMMUNITY CROSSROADS, INC.

**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

COMMUNITY CROSSROADS, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 – 3
Financial Statements:	
Statements of Financial Position	4
Statements of Activities and Changes in Net Assets	5
Statements of Functional Expenses	6 – 7
Statements of Cash Flows	8
Notes to Financial Statements	9 – 22
Supplemental Schedules:	
Schedules of Functional Revenues	23 – 24
Schedule of Expenditures of Federal Awards	25
Notes to Schedule of Expenditures of Federal Awards	26
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	27 – 28
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	29 – 31
Schedule of Findings and Questioned Costs	32 – 33
Summary Schedule of Prior Audit Findings	34



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of Community Crossroads, Inc.

Opinion

We have audited the accompanying financial statements of Community Crossroads, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Community Crossroads, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 Community Crossroads, Inc. 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 financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of functional revenues is presented for the purposes of additional analysis and is not a required part of the financial statements. 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of functional revenues and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the 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 August 23, 2024, on our consideration of Community Crossroads, 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 Community Crossroads, 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 Community Crossroads, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
August 23, 2024

COMMUNITY CROSSROADS, INC.

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022**

	<u>ASSETS</u>	
	<u>2023</u>	<u>2022</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,169,226	\$ 2,663,509
Accounts receivable	3,734,579	4,044,429
Due from related party	-	12,412
Investments	1,023,042	945,938
Other current assets	<u>46,542</u>	<u>36,158</u>
Total current assets	<u>6,973,389</u>	<u>7,702,446</u>
NONCURRENT ASSETS		
Property and equipment, net	1,434,921	1,218,015
Right of use asset	<u>109,525</u>	<u>-</u>
Total noncurrent assets	<u>1,544,446</u>	<u>1,218,015</u>
Total assets	<u>\$ 8,517,835</u>	<u>\$ 8,920,461</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Line of credit	\$ -	\$ 99,653
Current portion of long term debt	55,395	53,247
Current portion of right of use liability	19,975	-
Accounts payable	2,271,956	2,608,495
Due to related party	1,130	-
Refundable advances	465,738	1,247,453
Accrued expenses	145,460	94,248
Accrued payroll, benefits and related taxes	<u>342,176</u>	<u>350,300</u>
Total current liabilities	<u>3,301,830</u>	<u>4,453,396</u>
LONG TERM LIABILITIES		
Long term debt, less current portion	792,696	845,297
Right of use liability, less current portion	<u>89,550</u>	<u>-</u>
Total noncurrent liabilities	<u>882,246</u>	<u>845,297</u>
Total liabilities	<u>4,184,076</u>	<u>5,298,693</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>4,333,759</u>	<u>3,621,768</u>
Total liabilities and net assets	<u>\$ 8,517,835</u>	<u>\$ 8,920,461</u>

See Notes to Financial Statements

COMMUNITY CROSSROADS, INC.

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
SUPPORT AND REVENUES		
Medicaid	\$ 37,355,847	\$ 33,855,083
State of NH - DHHS	1,786,694	1,722,930
Contributions and miscellaneous grants	1,260,505	1,716,749
Federal grants - DHHS	355,530	441,510
Gain on sale of property	351,572	-
Rental income	196,251	190,008
Fundraising	151,455	71,734
Production/service income	144,918	105,402
Client resources	88,291	80,863
Residential fees	62,201	91,520
Interest and dividends, net	56,354	50,186
Net unrealized gain (loss) on investments	47,901	(201,598)
Other revenues	5,495	49,133
Net realized gain on investments	<u>1,234</u>	<u>9,532</u>
Total support and revenues	<u>41,864,248</u>	<u>38,183,052</u>
FUNCTIONAL EXPENSES		
Program Services:		
Case management	2,576,097	1,912,678
Family support	727,798	776,389
Respite care	266,625	273,403
Early intervention	1,364,293	1,322,148
Adult day activity	4,167,561	2,302,889
Other DHHS funded programs	-	146,487
Residential & day	28,950,813	27,955,511
CFI case management	<u>915,378</u>	<u>567,386</u>
Total program services	<u>38,968,565</u>	<u>35,256,891</u>
Supporting Activities:		
General management	1,912,928	1,869,712
Rental property management	204,399	186,797
Fundraising	<u>66,365</u>	<u>57,307</u>
Total supporting activities	<u>2,183,692</u>	<u>2,113,816</u>
Total functional expenses	<u>41,152,257</u>	<u>37,370,707</u>
CHANGE IN NET ASSETS	711,991	812,345
NET ASSETS, BEGINNING OF YEAR	<u>3,621,768</u>	<u>2,809,423</u>
NET ASSETS, END OF YEAR	<u>\$ 4,333,759</u>	<u>\$ 3,621,768</u>

See Notes to Financial Statements

COMMUNITY CROSSROADS, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Case Management	Family Support	Respite Care	Early Intervention	Adult Day Activity	Residential & Day	CFI Case Management	Total Program Services	General Management	Total DHHS Funded	Rental Property Management	Fundraising	2023 Totals
Subcontractors	\$ 11,080	\$ -	\$ -	\$ -	\$ 4,187,561	\$ 22,632,917	\$ -	\$ 26,811,558	\$ -	\$ 26,811,558	\$ -	\$ -	\$ 26,811,558
Salaries, wages, benefits and taxes	1,936,322	515,907	-	70,895	-	1,125,277	684,715	4,333,116	1,361,492	5,694,608	65,192	-	5,759,800
Family stipend for 521/525 services	-	-	-	-	-	4,687,109	-	4,687,109	-	4,687,109	-	-	4,687,109
Client evaluations	-	-	-	1,280,869	-	-	-	1,280,869	-	1,280,869	-	-	1,280,869
Direct care contracted staff	128,598	-	266,625	-	-	260,216	-	655,439	-	655,439	500	-	655,939
Medical and therapies	233,147	-	-	-	-	93,141	-	326,288	-	326,288	-	-	326,288
Other professional fees	67,140	3,533	-	801	-	39,395	4,931	115,800	132,007	247,807	-	-	247,807
Staff development	739	420	-	-	-	-	198,270	199,429	20,257	219,686	-	-	219,686
Travel	13,201	1,177	-	578	-	72,082	24,897	111,935	1,557	113,492	7,104	-	120,598
Office supplies	40,880	10,563	-	2,428	-	-	-	55,097	80,256	115,353	2,500	-	117,853
Other expenses	959	489	-	219	-	623	1,339	3,629	36,865	40,494	-	66,365	106,859
Assistance to individuals	23,628	61,376	-	-	-	13,407	-	98,409	1,088	99,497	-	-	99,497
Depreciation	-	-	-	-	-	-	-	-	97,846	97,846	-	-	97,846
Family assistance	-	97,062	-	-	-	-	-	97,062	-	97,062	-	-	97,062
Maintenance and repairs	12,013	3,444	-	786	-	6,068	-	22,311	9,095	31,406	64,426	-	95,832
Insurance	26,903	10,464	-	2,387	-	-	-	39,754	27,634	67,388	4,214	-	71,602
Mortgage expense	-	-	-	-	-	22,211	-	22,211	2,698	24,909	45,843	-	70,752
Audit fees	-	-	-	-	-	-	-	-	63,500	63,500	-	-	63,500
Telephone and communications	22,149	6,350	-	1,449	-	-	-	29,948	16,810	46,758	1,449	-	48,207
Utilities	15,204	4,385	-	1,000	-	3,049	-	23,728	11,579	35,307	10,359	-	45,666
Accounting	8,469	2,428	-	554	-	602	-	12,053	29,581	41,634	-	-	41,634
Other occupancy costs	12,752	3,656	-	834	-	3,768	-	21,010	9,655	30,665	834	-	31,499
Legal fees	8,530	2,446	-	598	-	-	-	11,534	7,094	18,628	-	-	18,628
Postage and shipping	6,803	1,950	-	445	-	-	-	9,198	5,151	14,349	445	-	14,794
Equipment rental	6,762	1,939	-	442	-	-	-	9,143	5,120	14,263	440	-	14,703
Rent	-	-	-	-	-	-	-	-	9,036	9,036	-	-	9,036
Payment in lieu of taxes	-	-	-	-	-	6,148	-	6,148	-	6,148	-	-	6,148
Building and household	730	209	-	48	-	-	-	987	2,852	3,839	1,093	-	4,932
Client consumables	-	-	-	-	-	4,800	-	4,800	-	4,800	-	-	4,800
Membership dues	-	-	-	-	-	-	-	-	1,755	1,755	-	-	1,755
Total	\$ 2,576,097	\$ 727,798	\$ 266,625	\$ 1,364,293	\$ 4,167,561	\$ 28,950,813	\$ 915,378	\$ 38,968,565	\$ 1,912,928	\$ 40,881,493	\$ 204,399	\$ 66,365	\$ 41,152,257

See Notes to Financial Statements

COMMUNITY CROSSROADS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Case Management	Family Support	Respite Care	Early Intervention	Adult Day Activity	Other DHHS Funded Programs	Residential & Day	CFI Case Management	Total Program Services	General Management	Total DHHS Funded	Rental Property Management	Fundraising	2022 Totals
Subcontractors	\$ 12,639	\$ -	\$ -	\$ -	\$ 2,299,389	\$ -	\$ 22,407,242	\$ -	\$ 24,718,270	\$ -	\$ 24,718,270	\$ -	\$ -	\$ 24,718,270
Salaries, wages, benefits and taxes	1,495,261	526,559	-	71,086	-	-	1,035,900	541,123	3,869,929	1,352,184	5,022,113	61,617	-	5,083,730
Family stipend for 521/525 services	-	-	-	-	-	-	4,010,017	-	4,010,017	-	4,010,017	-	-	4,010,017
Client evaluations	-	-	-	1,238,796	-	-	-	-	1,238,796	-	1,238,796	-	-	1,238,796
Direct care contracted staff	-	-	273,403	-	-	-	254,649	-	528,052	-	528,052	-	-	528,052
Medical and therapies	154,807	-	-	-	3,500	-	118,692	-	274,999	-	274,999	-	-	274,999
Other professional fees	66,990	3,798	-	2,347	-	6,639	545	-	80,319	130,503	210,822	-	-	210,822
Staff development	998	2,077	-	-	-	139,848	-	-	142,923	27,491	170,414	-	-	170,414
Assistance to individuals	27,505	77,908	-	-	-	-	13,418	-	118,831	-	118,831	-	-	118,831
Travel	9,855	2,167	-	453	-	-	61,919	23,911	98,305	2,094	100,399	5,893	-	106,292
Family assistance	-	103,504	-	-	-	-	-	-	103,504	-	103,504	-	-	103,504
Maintenance and repairs	12,917	3,708	-	849	-	-	6,651	-	24,123	9,781	33,904	68,540	-	100,444
Depreciation	-	-	-	-	-	-	-	-	-	96,653	96,653	-	-	96,653
Other expenses	1,310	253	-	80	-	-	-	1,451	3,094	20,017	23,111	300	57,307	80,718
Office supplies	35,383	10,068	-	2,292	-	-	-	152	47,895	29,447	77,342	2,284	-	79,628
Mortgage expense	-	-	-	-	-	-	22,197	-	22,197	8,281	30,478	41,951	-	72,429
Insurance	27,082	7,771	-	1,779	-	-	2,483	-	39,115	20,508	59,623	1,773	-	61,396
Audit fees	-	-	-	-	-	-	-	-	-	58,650	58,650	-	-	58,650
Telephone and communications	26,517	7,566	-	1,746	-	-	-	-	35,829	20,125	55,954	1,740	-	57,694
Utilities	14,272	4,095	-	937	-	-	5,960	-	25,264	10,807	36,071	2,214	-	38,285
Accounting	-	-	-	-	-	-	-	-	-	33,716	33,716	-	-	33,716
Other occupancy costs	12,513	3,590	-	822	-	-	3,575	-	20,500	9,475	29,975	819	-	30,794
Client consumables	-	19,130	-	-	-	-	7,834	-	26,964	-	26,964	-	-	26,964
Rent	-	-	-	-	-	-	-	-	-	26,818	26,818	-	-	26,818
Equipment rental	6,791	1,948	-	446	-	-	-	-	9,185	5,155	14,340	445	-	14,785
Postage and shipping	5,426	1,557	-	356	-	-	-	-	7,339	4,102	11,441	355	-	11,796
Payment in lieu of taxes	-	-	-	-	-	-	6,429	-	6,429	-	6,429	-	-	6,429
Legal fees	1,686	484	-	111	-	-	-	-	2,281	1,387	3,668	-	-	3,668
Membership dues	-	-	-	-	-	-	-	749	749	1,968	2,717	-	-	2,717
Building and household	726	208	-	48	-	-	-	-	982	550	1,532	866	-	2,398
Total	\$ 1,912,678	\$ 776,389	\$ 273,403	\$ 1,322,148	\$ 2,302,889	\$ 148,487	\$ 27,955,511	\$ 587,386	\$ 35,256,891	\$ 1,869,712	\$ 37,126,603	\$ 188,787	\$ 57,307	\$ 37,370,707

See Notes to Financial Statements

COMMUNITY CROSSROADS, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 711,991	\$ 812,345
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	97,846	96,653
Gain on sale of property	(351,572)	-
Net realized gain on investments	(1,234)	(9,532)
Net unrealized loss (gain) on investments	(47,901)	201,598
Changes in operating assets and liabilities:		
Accounts receivable	309,850	(488,853)
Due from related party	12,412	21,590
Other current assets	(10,384)	(13,023)
Accounts payable	(336,539)	220,968
Due to related party	1,130	-
Refundable advances	(781,715)	1,040,830
Accrued expenses	51,212	7,451
Accrued payroll, benefits and related taxes	<u>(8,124)</u>	<u>(149,765)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(353,028)</u>	<u>1,740,262</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(317,931)	(56,184)
Proceeds from sale of property	354,751	-
Purchase of investments	(170,091)	(91,729)
Proceeds from sale of investments	<u>142,122</u>	<u>47,614</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>8,851</u>	<u>(100,299)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net payments on line of credit	(99,653)	(150,000)
Proceeds from long term debt	-	22,470
Principal payments on long term debt	<u>(50,453)</u>	<u>(48,122)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(150,106)</u>	<u>(175,652)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(494,283)	1,464,311
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,663,509</u>	<u>1,199,198</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 2,169,226</u>	<u>\$ 2,663,509</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest during the year	<u>\$ 63,362</u>	<u>\$ 50,232</u>

See Notes to Financial Statements

COMMUNITY CROSSROADS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

NOTE 1. NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Community Crossroads, Inc. (the Organization) is a private not-for-profit organization. It contracts with the State of New Hampshire Department of Health and Human Services (DHHS) to provide an array of community based services and support for those with developmental disabilities located in eleven New Hampshire towns, the largest being Plaistow, Derry and Salem. Its major function is the coordination of services and support for those who are eligible to receive them. The majority of funding is from two sources, DHHS and Medicaid. Every five years the Organization must be re-designated by the State as an area agency to provide community services. The Organization achieved re-designation in June 2022, for the period of September 2021 through September 2026.

Method of Accounting

The financial statements of Community Crossroads, Inc. have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).

Basis of Presentation

The 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:

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

As of June 30, 2023 and 2022, the Organization had only net assets without donor restrictions.

COMMUNITY CROSSROADS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Donated Services

Donated services are recognized as contributions in accordance with ASC 958 if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. There were no items meeting these criteria for 2023 and 2022. No amounts have been reflected in the financial statements for donated services since the services do not meet the aforementioned criteria; however, a number of volunteers have donated time to the Organization's activities.

Fair Value of Financial Instruments

ASC 825, "*Financial Instruments*", requires the Organization to disclose estimated fair values for its financial instruments. The carrying amounts of cash and other current assets and current liabilities approximate fair value because of the short term nature of those instruments.

Cash Equivalents

It is the policy of the Organization to consider all cash instruments with a maturity date of three months or less to be cash equivalents. The Organization's cash equivalents at June 30, 2023 and 2022 were \$16,135 and \$13,839, respectively.

Investments

Investments are carried at fair value in accordance with Financial Accounting Standards Board ASC 820, *Fair Value Measurements and Disclosures*, which is determined by the quoted market price at year end. Realized gains and losses from the sale of investments are recorded when the investments are sold. Unrealized gains and losses are recorded as they occur to account for fluctuations in the fair value of the investments. See **Note 5** and **Note 6**.

Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides an allowance for doubtful collections that is based upon a review of outstanding receivables and historical collection information. Delinquent receivables are expensed as bad debts and are added to the allowance based on specific circumstances of the consumer. The Organization considers accounts receivable to be fully collectable at June 30, 2023 and 2022. Accordingly, no allowance for doubtful accounts is considered necessary.

COMMUNITY CROSSROADS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Property and Equipment

Property and equipment is stated at cost if purchased or at fair value at the date of donation in the instance of donated property. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific use. The Organization's policy is to capitalize costs for major improvements and charge repairs and maintenance currently for expenditures that do not extend the lives of the related assets.

The provision for depreciation is computed utilizing the straight line method over the estimated useful lives of the related assets, which range from 3 to 30 years. Depreciation expense for the years ended June 30, 2023 and 2022 totaled \$97,846 and \$96,653, respectively.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are incurred (see **Note 9**).

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

Management has reviewed the tax positions for the Organization under ASC 740, "Accounting for Income Taxes", which establishes 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 positions taken on their information returns and determined that there were no uncertain tax positions as of June 30, 2023 and 2022. With few exceptions, the Organization is subject for three years to income tax examinations by the United States Federal or State tax authorities.

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, benefits, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general, fundraising, 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.

Advertising

Advertising costs are expensed as they are incurred.

COMMUNITY CROSSROADS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Accrued Vacation

The Organization has accrued a liability for future compensated leave time that its employees have earned and which is 100% vested with the employees. The amounts accrued at June 30, 2023 and 2022 were approximately \$205,000 and \$269,000, respectively.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of 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 statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Revenue Recognition Policy

The Organization derives revenue primarily from services provided to their clients. Service revenue is reported at the amount that reflects consideration to which the Organization expects to be entitled in exchange for providing services. These amounts are due from clients and third-party payers. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization and the contract with the client or third-party and are satisfied when the service is performed.

The Organization determines the transaction price based on standard charges for goods and services provided as well as the state contract rate with third-party payers.

COMMUNITY CROSSROADS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. Results for periods beginning prior to July 1, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30:

	<u>2023</u>	<u>2022</u>
Financial assets at year-end:		
Cash and cash equivalents	\$ 2,169,226	\$ 2,663,509
Accounts receivable	3,734,579	4,044,429
Due from related party	-	12,412
Investments	<u>1,023,042</u>	<u>945,938</u>
 Financial assets available to meet general expenditures over the next twelve months	 <u>\$ 6,926,847</u>	 <u>\$ 7,666,288</u>

It is the Organization's goal to maintain financial assets to meet 30 days of operating expenses, which approximates \$3,374,300 and \$3,063,600, at June 30, 2023 and 2022, respectively. The Organization also has a \$1,000,000 line of credit available to meet cash flow needs (see Note 8).

COMMUNITY CROSSROADS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

NOTE 3. CONCENTRATIONS OF CREDIT RISK

Financial instruments which potentially subject the Organization to concentrations of credit and market risk consist of cash, investments, and accounts receivable. The Organization maintains substantially all of its cash on deposit in three financial institutions. Accounts at these institutions may at times, exceed federally insured limits. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. There were deposits in excess of the insured limits of approximately \$4,021,000 and \$3,747,000 at June 30, 2023 and 2022, respectively. The total excess amounts are insured by the Depositors Insurance Fund (DIF) at Massachusetts-chartered savings banks; therefore, there were no uninsured amounts at June 30, 2023 and June 30, 2022.

The Organization also uses a Sweep Repurchase Agreement in which a portion of its overnight bank deposit balances are swept into uninsured repurchase agreements. The repurchase agreements are backed by the U.S. Treasury.

The Organization received approximately 89% of its funding from Medicaid for the years ended June 30, 2023 and 2022. At June 30, 2023 and 2022, Medicaid accounted for approximately \$3,468,000 and \$3,667,000 of the balance in accounts receivable, respectively.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30:

	<u>Life In Years</u>	<u>2023</u>	<u>2022</u>
Buildings	25-30	\$ 2,280,238	\$ 2,136,722
Land	N/A	200,096	200,096
Equipment and furniture	3-5	562,640	557,828
Vehicles	5	60,165	60,165
Improvements	10-20	<u>733,587</u>	<u>725,566</u>
		3,836,726	3,680,377
Less accumulated depreciation		<u>(2,401,805)</u>	<u>(2,462,362)</u>
Total property and equipment, net		<u>\$ 1,434,921</u>	<u>\$ 1,218,015</u>

COMMUNITY CROSSROADS, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

NOTE 5. INVESTMENTS

The Organization's investments consist of the following at June 30:

	<u>2023</u>		<u>2022</u>	
	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>
Mutual funds	\$ 548,423	\$ 549,870	\$ 608,065	\$ 557,805
Exchange traded funds	<u>474,619</u>	<u>389,579</u>	<u>337,873</u>	<u>280,680</u>
Total	<u>\$ 1,023,042</u>	<u>\$ 939,449</u>	<u>\$ 945,938</u>	<u>\$ 838,485</u>

Components of Investment Income:

	<u>2023</u>	<u>2022</u>
Interest and dividends	\$ 67,104	\$ 62,982
Investment fees	(10,750)	(12,796)
Net realized gain on sale of investments	1,234	9,532
Net unrealized gain (loss) on investments	<u>47,901</u>	<u>(201,598)</u>
Total investment income (loss)	<u>\$ 105,489</u>	<u>\$ (141,880)</u>

The values of the securities are subject to market fluctuations and are uninsured. See **Note 6** for fair value measurements.

NOTE 6. FAIR VALUE MEASUREMENTS

ASC 820, "*Fair Value Measurements and Disclosures*", establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements), and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

COMMUNITY CROSSROADS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and,
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2023 and 2022.

Mutual Funds: Valued at the daily closing price as reported by the fund. The mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission. These mutual funds held by the Organization are deemed to be actively traded.

Exchange Traded Funds: Valued at quoted market prices of shares held by the Organization at year end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

COMMUNITY CROSSROADS, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

The following tables set forth by level, within the fair value hierarchy, the Organization's investments at fair value as of June 30:

	<u>2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 548,423	\$ -	\$ -	\$ 548,423
Exchange traded funds	<u>474,619</u>	<u>-</u>	<u>-</u>	<u>474,619</u>
Total investments at fair value	<u>\$1,023,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,023,042</u>

	<u>2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 608,065	\$ -	\$ -	\$ 608,065
Exchange traded funds	<u>337,873</u>	<u>-</u>	<u>-</u>	<u>337,873</u>
Total investments at fair value	<u>\$ 945,938</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 945,938</u>

NOTE 7. LONG TERM DEBT

Long term debt consists of the following at June 30:

	<u>2023</u>	<u>2022</u>
Note payable to a financial institution in monthly installments of \$384 for principal and interest at 1%. The note is secured by a vehicle and is due December 2026.	\$ 15,855	\$ 20,281
Adjustable rate mortgage payable to a bank in monthly installments of \$1,154 for principal and interest. Interest is stated at 6.02% through May 2028, previously 5.30% through May 2023. Any interest rate change, based on change in the base rate, will not occur more often than every five years, beginning May 5, 2013. The note is subject to a prepayment penalty provision whereby the penalty amount decreases from 5% to 1% during the first five years of the loan. There is no prepayment penalty for the remainder of the term. The note is secured by real estate and is due May 2028.	64,840	76,292

COMMUNITY CROSSROADS, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Adjustable rate mortgage payable to a bank in monthly installments of \$2,841 for principal and interest. Interest is stated at 6.68% through October 2027, previously 4.28% through October 2022. After the initial five years and the end of each subsequent review period of five years, the interest rate shall be adjusted to the prevailing Five-Year Federal Home Loan Bank of Boston Regular Classic Advance Rate index plus 2.50%. The note is secured by real estate and is due October 2037.	365,757	381,512
Adjustable rate mortgage payable to a bank in monthly installments of \$1,354 for principal and interest. Interest is stated at a rate of 5.00% through January 2026, previously 5.25% through January 2016. After the initial five years and the end of each subsequent review period of five years, the interest rate shall be adjusted to the prevailing Five-Year Federal Home Loan Bank of Boston Regular Classic Advance Rate index plus 2.50%. The loan is secured by real estate and is due December 2030.	102,185	113,107
Adjustable rate mortgage payable to a bank in monthly installments of \$1,831 for principal and interest. Interest is stated at a rate of 4.57% for the first five years through January 2025. After the initial five years and the end of each subsequent review period of five years, the interest rate shall be adjusted to the prevailing Five-Year Federal Home Loan Bank of Boston Regular Classic Advance Rate index plus 2.50%. The loan is secured by real estate and is due January 2045.	<u>299,454</u>	<u>307,352</u>
	848,091	898,544
Less current portion	<u>(55,395)</u>	<u>(53,247)</u>
	<u>\$ 792,696</u>	<u>\$ 845,297</u>

COMMUNITY CROSSROADS, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Future repayments on the long term debt are scheduled as follows:

Year Ended <u>June 30</u>	<u>Amount</u>
2024	\$ 55,395
2025	57,638
2026	59,975
2027	60,116
2028	60,766
Thereafter	<u>554,201</u>
	 <u>\$ 848,091</u>

NOTE 8. LINE OF CREDIT

The Organization has a \$500,000 line of credit (LOC) with a bank that is due on demand and secured by all assets of the Organization. During 2023, the LOC increased to \$1,000,000. The LOC is subject to annual renewal. The interest rate is based on the Wall Street Journal Prime Rate plus 1%. The interest rate at June 30, 2023 and 2022 was 8.25% and 4.75%, respectively. There was no outstanding balance at June 30, 2023. There was an outstanding balance of \$99,653 at June 30, 2022.

NOTE 9. REFUNDABLE ADVANCES

Under the terms of the Organization's agreement with DHHS, the agency receives advances during the year based on an approved and/or revised budget.

At the end of each fiscal year, if the amounts advanced exceed actual expenses, the Organization must receive State approval to spend the excess for specific purposes. The State has the option to request return of the excess.

The Organization defers the recognition of the revenue until the year in which the funds are spent for the purpose agreed to by the State, or the Organization is notified that it can use the excess for general purposes. Refundable advances of \$62,838 and \$129,292 at June 30, 2023 and 2022, respectively, consist of unexpended funds, that have been designated by the DHHS for a specific purpose.

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor obligations being met aggregated \$402,900 and \$1,118,161 as of June 30, 2023 and 2022, respectively.

COMMUNITY CROSSROADS, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

NOTE 10. DEFINED CONTRIBUTION PLAN

The Organization has a 403(b) plan that covers substantially all employees. Participating employees may elect to contribute, on a tax deferred basis or after-tax basis, a portion of their compensation in accordance with the Internal Revenue Code. Employees become eligible to participate after three months of employment. The Plan does allow an annual employer discretionary matching contribution, pending the Organization's board of directors' approval. For the years ended June 30, 2023 and 2022, there were no employer discretionary matching contributions.

NOTE 11. SPECIAL EVENTS AND FUNDRAISING

Each year the Organization holds fundraising and special events to help support various programs and projects. The following amounts comprised the net revenues from special events and fundraising as of:

	<u>2023</u>	<u>2022</u>
Golf tournament revenue	\$ 30,806	\$ 35,980
Less: golf tournament expenses	<u>(26,784)</u>	<u>(19,459)</u>
Net golf tournament revenue	<u>4,022</u>	<u>16,521</u>
Gaming activities	93,979	35,754
Less: gaming activities expenses	<u>(5,354)</u>	<u>(1,798)</u>
Net gaming activities revenue	<u>88,625</u>	<u>33,956</u>
Silent auction revenue	26,670	-
Less: Silent auction expenses	<u>(6,868)</u>	<u>-</u>
Net silent auction revenue	<u>19,802</u>	<u>-</u>
Special events and fundraising, net	<u>\$ 112,449</u>	<u>\$ 50,477</u>

NOTE 12. CLIENT FUNDS

The Organization serves as a custodian of funds on behalf of certain consumers. No asset or liability has been recorded for this amount. Client funds held by the Organization were approximately \$852,000 and \$844,000 as of June 30, 2023 and 2022, respectively.

COMMUNITY CROSSROADS, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

NOTE 13. FISCAL AGENT

During the year ended June 30, 2019, the Organization began serving as the fiscal agent for another non-profit Organization. The funds held by the Organization were approximately \$20,900 and \$23,100 as of June 30, 2023 and 2022, respectively. Additionally, the Organization is responsible for planning and coordinating the Family Support Conference for the State of New Hampshire. The Organization received \$40,000 from the State of New Hampshire for each of the years ended June 30, 2023 and 2022 for managing this conference. The funds held by the Organization for the conference were approximately \$69,000 as of June 30, 2023 and 2022. No asset or liability has been recorded for these amounts.

NOTE 14. AMERICAN RESCUE PLAN ACT

During March 2022, the Organization received funds from the State of New Hampshire Department of Health and Human Services from the American Rescue Plan Act to be used for recruitment, retention, and training programs (RRTP) for direct support workers (DSWs), direct support professionals (DSPs), and immediate supervisors. These were funds allocated for case management agencies for their employees and to pass funds through to subcontractors. During the year ended June 30, 2022, the Organization received \$1,751,952 and expended \$1,137,601. During the year ended June 30, 2023, the Organization received an additional \$448,251 and expended \$659,702. Refundable advances of \$402,900 and \$614,351 related to the program have been recorded as a liability on the statement of financial position as of June 30, 2023 and June 30, 2022, respectively.

NOTE 15. PROVIDER RELIEF FUND

During November 2021 and January 2022, the Organization received funds from the U.S. Department of Health and Human Services from the Provider Relief Fund. These were funds allocated for eligible providers who diagnose, test, or care for individuals with possible or actual cases of COVID-19 and have health care related expenses and lost revenue attributable to COVID-19. During the year ended June 30, 2022, the Organization received \$665,760 and expended \$161,950. Refundable advances of \$503,810 related to the program were recorded as a liability on the statement of financial position as of June 30, 2022. During the year ended June 30, 2023, the Organization expended the remaining amount of \$503,810 in full.

COMMUNITY CROSSROADS, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

NOTE 16. OPERATING LEASES

On July 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represents the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 3.92% at July 1, 2022. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

The Organization has a copier lease agreement that was entered into during 2023 for a period of 63 months with monthly payments of \$1,937.

Lease liability maturities are as follows as of June 30, 2023:

<u>Year Ending</u> <u>June 30</u>	<u>Amount</u>
2024	\$ 21,307
2025	23,244
2026	23,244
2027	23,244
2028	23,244
Thereafter	<u>7,748</u>
Total undiscounted lease liability	122,031
Less imputed interest	<u>(12,506)</u>
Total lease liability	<u>\$ 109,525</u>

The weighted average remaining lease term for the operating lease is 4.25 years.

NOTE 17. RECLASSIFICATION

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

NOTE 18. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through August 23, 2024, which is the date the financial statements were available to be issued.

COMMUNITY CROSSROADS, INC

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2023**

	Case Management	Family Support	Respite Care	Early Intervention	Adult Day Activity	Other DHHS Funded Programs	Residential & Day	CFI Case Management	Total Program Services	General Management	Total DHHS Funded	Rental Property Management	Fundraising	Other Non-DHHS Programs	2023 Total
Medicaid	\$ 965,995	\$ 261,600	\$ 245,736	\$ 349,320	\$ 4,347,352	\$ -	\$ 30,252,388	\$ 933,387	\$ 37,355,847	\$ -	\$ 37,355,847	\$ -	\$ -	\$ -	\$ 37,355,847
State of NH - DHHS	-	-	-	701,500	-	-	-	-	701,500	1,065,194	1,786,694	-	-	-	1,786,694
Contributions and miscellaneous grants	-	-	-	-	-	-	-	-	-	1,215,405	1,215,405	-	-	45,100	1,260,505
Federal grants - DHHS	-	-	-	324,368	-	31,162	-	-	355,530	-	355,530	-	-	-	355,530
Gain on sale of property	-	-	-	-	-	-	-	-	-	351,572	351,572	-	-	-	351,572
Rental income	-	-	-	-	-	-	-	-	-	-	-	198,251	-	-	198,251
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	151,455	-	151,455
Production/service income	-	-	-	-	-	-	-	-	-	144,918	144,918	-	-	-	144,918
Client resources	-	-	-	-	13,936	-	74,355	-	88,291	-	88,291	-	-	-	88,291
Residential fees	-	-	-	-	-	-	62,201	-	62,201	-	62,201	-	-	-	62,201
Interest and dividends, net	-	-	-	-	-	-	-	-	-	56,354	56,354	-	-	-	56,354
Net unrealized gain on investments	-	-	-	-	-	-	-	-	-	-	-	-	-	47,901	47,901
Other revenues	-	-	-	-	-	-	-	-	-	5,495	5,495	-	-	-	5,495
Net realized gain on investments	-	-	-	-	-	-	-	-	-	-	-	-	-	1,234	1,234
Total	\$ 965,995	\$ 261,600	\$ 245,736	\$ 1,375,197	\$ 4,361,288	\$ 31,162	\$ 30,368,944	\$ 933,387	\$ 38,563,360	\$ 2,858,938	\$ 41,422,307	\$ 198,251	\$ 151,455	\$ 94,235	\$ 41,864,248

See Independent Auditors' Report

COMMUNITY CROSSROADS, INC.

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2022**

	Case Management	Family Support	Respite Care	Early Intervention	Adult Day Activity	Other DHHS Funded Programs	Residential & Day	CFI Case Management	Total Program Services	General Management	Total DHHS Funded	Rental Property Management	Fundraising	Other Non-DHHS Programs	2022 Total
Medicaid	\$ 849,691	\$ 143,774	\$ 196,116	\$ 346,685	\$ 3,862,947	\$ -	\$ 27,647,308	\$ 1,008,560	\$ 33,855,083	\$ -	\$ 33,855,083	\$ -	\$ -	\$ -	\$ 33,855,083
State of NH - DHHS	-	-	-	-	-	-	-	-	-	1,722,930	1,722,930	-	-	-	1,722,930
Contributions and miscellaneous grants	-	-	-	-	-	-	-	-	-	1,716,749	1,716,749	-	-	-	1,716,749
Federal grants - DHHS	-	-	-	373,182	-	68,328	-	-	441,510	-	441,510	-	-	-	441,510
Rental income	-	-	-	-	-	-	-	-	-	-	-	190,008	-	-	190,008
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	71,734	-	71,734
Production/service income	-	-	-	-	-	-	-	-	-	105,402	105,402	-	-	-	105,402
Client resources	1,951	-	-	-	12,179	-	66,733	-	80,863	-	80,863	-	-	-	80,863
Residential fees	-	-	-	-	-	-	91,520	-	91,520	-	91,520	-	-	-	91,520
Interest and dividends, net	-	-	-	-	-	-	-	-	-	41,096	41,096	9,090	-	-	50,186
Net unrealized loss on investments	-	-	-	-	-	-	-	-	-	-	-	-	-	(201,598)	(201,598)
Other revenues	-	-	27,479	-	-	-	-	-	27,479	21,654	49,133	-	-	-	49,133
Net realized gain on investments	-	-	-	-	-	-	-	-	-	-	-	-	-	9,532	9,532
Total	\$ 851,642	\$ 143,774	\$ 223,597	\$ 719,867	\$ 3,875,126	\$ 68,328	\$ 27,805,561	\$ 1,008,560	\$ 34,496,455	\$ 3,607,831	\$ 38,104,286	\$ 199,098	\$ 71,734	\$ (192,066)	\$ 38,183,052

See Independent Auditors' Report

COMMUNITY CROSSROADS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Education</u>				
Rehabilitation Services - Vocational Grants to States	84.126A	State of NH Department of Education	06-56-56-565010- 25380000-102-500731	\$ 51,892
Special Education - Grants for Infants and Families	84.181A	State of NH Department of Health and Human Services, Division of Long Term Supports and Services	05-95-93-930010-7852	<u>355,430</u>
Total U.S. Department of Education				<u>407,322</u>
<u>U.S. Department of Health & Human Services</u>				
Provider Relief Fund	93.498	Direct award	N/A	503,810
Social Services Block Grant	93.667	State of NH Department of Health and Human Services, Division of Long Term Supports and Services	05-95-93-930010-7858	39,166
<u>MEDICAID CLUSTER</u>				
ARPA Medical Assistance Program	93.778	State of NH Department of Health and Human Services, Division of Long Term Supports and Services	N/A	<u>659,702</u>
Total U.S. Department of Health & Human Services				<u>1,202,678</u>
TOTAL				<u>\$ 1,810,000</u>

See Notes to Schedule of Expenditures of Federal Awards

COMMUNITY CROSSROADS, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Crossroads, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Crossroads, 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

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



**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
Community Crossroads, 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 financial statements of Community Crossroads, Inc. (a New Hampshire nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 23, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Crossroads, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Crossroads, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Crossroads, 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Crossroads, Inc.'s 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 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*.

Community Crossroads, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Community Crossroads, Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Community Crossroads, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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*

Dover, New Hampshire
August 23, 2024



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

To the Board of Directors of
Community Crossroads, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Crossroads, 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 Community Crossroads, Inc.'s major federal programs for the year ended June 30, 2023. Community Crossroads, 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, Community Crossroads, 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 June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Community Crossroads, 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 Community Crossroads, 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 Community Crossroads, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Crossroads, 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 Community Crossroads, 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 Community Crossroads, 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 Community Crossroads, 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 Community Crossroads, 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Community Crossroad, Inc.'s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Community Crossroads, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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*

Dover, New Hampshire
August 23, 2024

COMMUNITY CROSSROADS, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Crossroads, Inc. were prepared in accordance with GAAP.
2. One material weakness disclosed during the audit of the financial statements is 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*.
3. No instances of noncompliance material to the financial statements of Community Crossroads, Inc. 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 Community Crossroads, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as a major programs were: U.S. Department of Health and Human Services; Medical Assistance Program, ALN 93.778 (Medicaid Cluster) and Provider Relief Fund, ALN 93.498.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Community Crossroads, Inc. was determined not to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2023-001 – Proper cut-off not achieved in relation to accounts receivable

Condition: A material adjusting journal entry was required as a result of procedures not being in place to ensure proper cut-off is achieved.

Criteria: Internal controls should be in place to ensure that proper cut-off is achieved in relation to accounts receivable.

Cause: Internal controls are not currently in place to ensure that proper cut-off is achieved in relation to accounts receivable.

Effect: Financial statement information utilized by management in making decisions may not be timely or accurate; material journal entry required was not found until several months after year end as a result of audit testing and inquiries.

Recommendation: Procedures should be implemented to ensure that proper cut-off is achieved at year-end.

Views of Responsible Officials: We recognize that we did not reach proper cut-off for FY2023. Due to the loss of the billing system, NHLEADS, in August of 2023, we were unable to secure correct cut-off. This loss was system wide and affected all Area Agencies using this system (9 of 10). We have acquired a new billing system and are creating manual systems as well to rectify this issue to help correct proper cut-off.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

U.S. Department of Health and Human Services

2023-002 – Provider Relief Fund – ALN 93.498

Condition: Funds were used to purchase an additional condo unit located in the building in which the Organization owns and occupies its office space located at 8 Commerce Drive, Atkinson, NH. The auditors were unable to obtain written documentation received by the Organization from the Provider Relief Fund (PRF) team at the Health Resources and Services Administration (HRSA) indicating that the funds could be used for this purpose.

Criteria: Funds can be used for facility expenses such as lease or purchase of permanent or temporary structures, or to retrofit facilities to accommodate revised patient treatment practices to support infection control during the period of performance.

Cause: Management received verbal confirmation from the PRF team at HRSA on October 20, 2022 that the funds could be used to purchase the additional condo unit at 8 Commerce Drive.

Effect: The use of funds to purchase the condo unit could be disallowed.

Context: The cost of the condo unit and total questioned costs is \$284,240.

Recommendation: The Organization should again verify that the cost is allowed and obtain written documentation from the PRF team at HRSA

Views of Responsible Officials: In the HRSA provided documentation, it states "Funds can be used for facility expenses such as lease or purchase of permanent or temporary structures, or to retrofit facilities to accommodate revised patient treatment practices to support infection control during the period of performance." We believe that we have adhered to all expense as allowed by HRSA and have met the intent of the HRSA program and guidance provided, including due diligence of calls to HRSA and conversations with the auditors of our intent to purchase the additional condo unit to allow for more space to meet and provide services to the individuals and families that we serve due to the COVID-19 virus.

COMMUNITY CROSSROADS, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

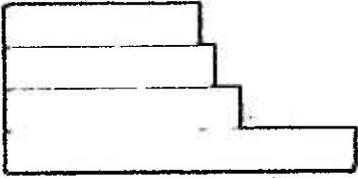
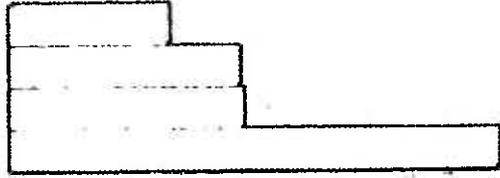
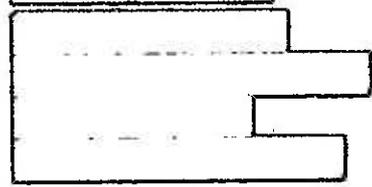
MATERIAL WEAKNESSES

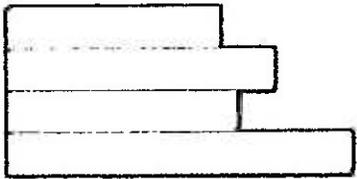
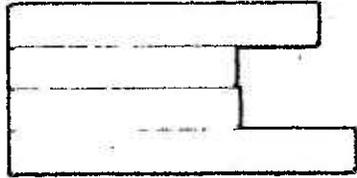
2022-001 – Proper cut-off not achieved in relation to accounts receivable

Condition: A material adjusting journal entry was required as a result of procedures not being in place to ensure proper cut-off is achieved.

Recommendation: Procedures should be implemented to ensure that proper cut-off is achieved at year-end.

Current Status: The recommendation has not been adopted and was a finding in the 2023 audit.

Board Member	Contact Information	Member/Officer
Loraine Butler		Member 2023-2026
Kathleen Dayotis		Member 2023-2025
James Dickerson, DMD		Member 2023-2026
Kenneth Ferreira Jr.		Past President Interim Finance Chair Member 2023-2026
Cathy Forgit		Treasurer Member 2023-2025
Dawn George		Member 2025 - 2027

Carsten Krause		Member 2022-2025 Vice President 2/2025
Elaine Lavin		Member 2023-2026
Mike Philips		Member 2024-2026
Cathy Spinney		Board Chair 8/6/24 -2026 Member 2023-2024
James Watson		Past President Member 2023-2024
Connie Young		Member 2023-2026

Jennifer Chisholm

Education

2008-2010 University of Massachusetts, Boston Boston, MA

Master of Education in School Counseling

- Graduated Magna cum laude

2003-2007 University of New Hampshire Durham, NH

Bachelor of Arts in English Teaching

2021

Certified Lactation Counselor (CLC) The Healthy Children Project Center for Breastfeeding Cape Cod, MA

June 2022-Present Community Crossroads, Inc Atkinson, NH

Executive Vice President

- Carry out the mission, vision, and strategic direction of the agency: articulating the mission, vision, and goals of the organization to staff and the community
 - Provide leadership in developing program and organization plans
 - Inspire, encourage, direct, and support staff to achieve the organization's mission
 - Ensure agency compliance with state and federal regulations applicable to services
 - Assure the quality of and satisfaction with services being provided by Community Crossroads through subcontract agencies
 - Provide thorough and timely agency communication to the Bureau of Developmental Services
 - Supervise and oversee team of directors who supervise various aspects of area agency roles including service coordination, clinical services, quality improvement, children and family services, and participant directed and managed services
-

July 2016-June 2022 Community Crossroads, Inc. Atkinson, NH

Director of Clinical Services

- Manage and oversee clinical department including directly supervising clinical coordinators/intensive services coordinators
- Provide clinical consultation and guidance to agency employees regarding individuals with intellectual/developmental diagnoses and mental health symptoms, as well as complex and high-risk needs
- Represent agency in a clinical capacity in statewide efforts and committees to improve the lives and supports for individuals with intellectual/developmental disabilities and complex mental health needs, such as the Community of Practice and Statewide Risk Management Committee
- Join in collaborative care efforts with the partnering mental health center to improve the continuum of care across disciplines for individuals with dual diagnoses
- Co-chair the Behavior Review Committee, subcommittee of the Human Rights Committee to review, discuss, and approve positive behavior support plans
- Chair the Local Risk Management Committee to review and discuss individuals with high risk needs

[REDACTED]

Jennifer Chisholm

- Collaborate with other area agency directors to ensure the needs of the agency and those it supports are fulfilled

2011-2016

Community Crossroads, Inc./Center for START
Services

Atkinson, NH

START Team Leader/Clinical Coordinator

- Provide clinical consultation to agency employees regarding individuals with intellectual/developmental diagnoses and mental health symptoms, as well as complex and high risk needs
- Represent agency in a clinical capacity in statewide efforts and committees to improve the lives and supports for individuals with intellectual/developmental disabilities and complex mental health needs
- Join in collaborative care efforts with the partnering mental health center to improve the continuum of care across disciplines for individuals with dual diagnoses
- Provide START services to individuals throughout the state of NH
- Directly train and supervise NH START Coordinators
- Co-chair the Human Rights Committee to review, discuss, and approve positive behavior support plans

2008-2010

Newburyport Public Schools

Newburyport, MA

School Counseling Intern

- Provide emotional and educational support to middle and high school students
- Lead therapeutic groups regarding coping skills, stress management, peer relationships, and emotional regulation
- Provide ongoing support and feedback in classroom settings for students regarding social and educational needs

TRAININGS AND PRESENTATIONS

- 2022 Franklin Pierce University Not for Profit Leadership Training 2.0 (in progress)
- 2021 Continuum of Collaborative Care Virtual Training Series (April, May, June 2021; Presenter)
- 2020 Franklin Pierce University Not for Profit Leadership Training graduate
- National Association of the Dually Diagnosed Ohio Conference 2019: Breakout Session; Presenter
- START National Training Institute 2018: Poster Presentation; Presenter
- NH Intensive Treatment Services Summit 2018; Presenter
- NH Intensive Treatment Services Summit 2017; Presenter
- Continuity of Care through Strengthened Interagency Collaboration; Presenter
- Supporting Individuals with IDD and Mental Health Needs: Practical Clinical Approaches; Presenter
- Interagency Collaborative Trainings 2014-Present, various topics regarding dual diagnoses and collaboration between the area agencies and community mental health centers; Presenter

Barbara Strzykalski



Visionary leader consistently able to facilitate change in the most challenging environments. Excellent communication, management and motivational skills.

EDUCATION

Master of Business Administration in Business Administration

Pepperdine University - Malibu, CA 1994

Bachelor of Science in Occupational Therapy in Occupational Therapy

University of New Hampshire - Durham, NH 1982

PROFESSIONAL EXPERIENCE

Interim President/CEO

Community Crossroads Inc. Atkinson, NH

August 2024 to present

- CEO of a non-profit Corporation with an operating budget of \$18.8 million, serving 1,600 individuals and families in southern NH. Agency serves individuals with developmental disabilities and acquired brain disorders and adults and elders with chronic health conditions.
- Responsible for carrying out the mandates and directions of the Board of Directors in accordance with the Corporation's strategic plan.
- Provides leadership for the business and administration of the Corporation in an efficient and effective manner, raising and managing the funds to accomplish the goals of the Corporation.
- Lead all efforts to advocate for individuals served by the agency at the local, state and national level and positively represent the Corporation to the public, the government and the consumers.

Senior Occupational Therapist and Rehabilitation Consultant

Alternative Home Health Care Methuen, MA

September 2019 to August 2024

- Senior Staff OT responsible for overseeing patient care in Home Care setting and managing professional staff.
- Responsible for assessing patient's individual needs and developing treatment plans. Provided training and education to patients, caregivers and healthcare professionals.
- Ensured compliance with quality standards and designed programs to streamline day-to-day operations.
- Implemented new documentation and record keeping system improving speed and efficiency of operations.

Senior Director of Rehabilitation and Community Outreach

Nevins Nursing and Rehabilitation Centre Methuen, MA

March 2011 to September 2019

- Assumed responsibility of in-house therapy program upon the termination of contracted therapy services. Staffed department. Developed and implemented systems for efficient delivery of therapy services
- Designed and led a \$4.5 million capitol renovation project for a new rehabilitation center. New facility allowed for improved service delivery and growth, resulting in greatly increased profitability
- Consistently recognized for high quality therapy program with minimal staff turnover and exceptional patient outcome. Repeat business represented over 88% of business due to satisfied patient experience
- Expert in PPS and financial optimization of rehab revenue consistently meeting and exceeding budget for profitability. Facilitated change to new payment model and expanded services while redesigning program and employee roles effectively navigating system change
- Provided Community education series on various wellness topics resulting in increased referrals

Regional Director of Rehabilitation

Sundance Healthcare, Albuquerque, New Mexico

October 2005 to March 2011

- Oversee and coordinate daily rehabilitation operations in skilled nursing and rehabilitation centers with program specialties including dementia care and short-term rehab recovery suites, managing 210 FTEs
- Improved rehab services profitability and sustainability in highly competitive Boston markets
- Recruited and retained a dedicated group of highly skilled clinicians. Doubled the rehab revenue and staff size. Rehab services consistently rated "exceptional" on customer satisfaction surveys
- Instrumental in identifying and facilitation strategic marketing initiatives resulting in a \$1.5 million renovation project

National Clinical Payment Consultant

Beverly Enterprises, Fort Smith AK

- Corporate Consultant and Reimbursement Expert: Directly responsible for the profitability of 24 Skilled Nursing Facilities in Massachusetts during the transition to PPS. Consulted on Medicare and Medicaid and Managed Care reimbursement
- Designed creative in-service education programs and provided on-going training and support around clinical reimbursement to nursing, rehab, administrative and financial members of the team
- Worked closely with clinical and administrative staff to ensure compliance with Medicare guidelines

Rehabilitation Consultant

Beverly Enterprises, Fort Smith AK

- Provided leadership and operational management in changing to new federal payment system requiring complete system redesign and staff right-sizing
- Worked with area rehab directors to develop in-house specialty programs and expanded services into outside community programs further increasing regional productivity and net profit
- Instrumental in developing an innovative Corporate Nursing Rehab Program that markedly improved appropriate utilization and significantly enhanced patient outcomes
- Responsible for analyzing and monitoring financial trends and identifying opportunities for clinical and financial improvement
- Managed Medicare denials and was consistently successful in capturing lost reimbursement and avoiding audits

Rehabilitation and Wellness Service Line Director

Holy Cross Medical Center, Los Angeles, CA

- Responsible for all rehabilitation services in an Acute Care, 420 bed, Trauma facility in the highly competitive managed care marketplace in Los Angeles. Provided administrative oversight to OT, PT, ST, Recreation Therapy and Psychology for inpatient, outpatient SNF/ Transitional Care Unit and a 27 bed Inpatient Acute Rehabilitation Unit. Managed over 120 FTE's
- Created a full continuum of rehabilitation services from a small outpatient therapy program. Directed a \$2.5 million project to construct an inpatient acute rehab unit and an expanded, offsite outpatient clinic
- Quickly became recognized as a provider of choice due to outstanding clinical outcomes and high patient/family/physician satisfaction
- Consistently achieved CARF and JCAHO Accreditation with high accommodations
- Increased overall net profit to exceed \$4.5 million, becoming the top service line revenue producer
- Worked closely with Hospital Medical Director and the Board of Directors to create an Alternative Therapies Program focused on holistic health and wellness. This program is nationally recognized as innovative and visionary
- Worked full time while earning a master's in business administration

ASSOCIATED EXPERIENCE

Board of Director's President, January 2024 to present; Board member of Community Crossroads, serving as Board officer

Graduate of University of New Hampshire Leadership Program with focus on disability advocacy, 2016

Certified Quality Improvement Facilitator

Certified in Covey Leadership Management Training

Karen Johnson



Professional Summary

Extensive and diverse accounting experience in credit, collections, cash application, billing, month-end accounting close, general ledger analysis and month-end financial procedures and reporting. Reliable, hard-working and dedicated team player who works well under pressure and with minimal supervision. Proficient in Microsoft Word, Excel, Access, and Powerpoint; Quickbooks, Oracle, Peoplesoft, Microsoft Dynamics, Netsuite, ADP, and Paychex.

- Bank Reconciliation • Balance Sheet Reconciliation • Written/Verbal Communications
- General Ledger • Process Improvement • Detail Oriented
- Analysis/Research • Receivables Management • Multi Tasking
- Cash Management • Executive Reporting • Data Entry
- Accounting Close • Accounts Payable/Payroll • Organization and Prioritizing

Authorized to work in the US for any employer

Work Experience

Director of Finance

Community Crossroads-Atkinson, NH
March 2025 to Present

- Oversee all accounting functions, including billing, A/R, A/P, G/L
- Complete month- end, quarterly and year-end close processes
- Supervise staff of 7 within Finance Department
- Prepare and publish timely financial statements
- Responsible for all treasury functions including cash flow management
- Work with external auditors, banks and insurance agents
- Prepare annual budgets and financial forecasts for presentation to management and Board of Directors
- Ensure quality control over financial transactions and financial reporting

Controller

Morgan Records Management, LLC-Nashua, NH
February 2023 to September 2024

- Oversee all accounting functions, including billing, A/R, A/P, G/L
- Complete month- end, quarterly and year-end close processes
- Supervise staff of 3 - 2 staff accountants and 1 billing clerk
- Prepare and publish timely financial statements
- Responsible for all treasury functions including cash flow management
- Payroll
- Work with external auditors, banks and insurance agents
- Prepare annual budgets and financial forecasts to present to board of directors
- Ensure quality control over financial transactions and financial reporting

Director of Finance

Peninsula Entertainment-Dover, NH
November 2022 to February 2023

Controller

American Foods LLC-Pelham, NH
April 2022 to November 2022

- Responsible for all areas of financial reporting and internal financial controls.
- Develop and maintain accounting principles, practices and procedures to ensure timely and accurate financial statements on a monthly, quarterly and year end basis.
- General ledger account review and reconciliation including journal entries necessary.
- Preparation of various financial reports for management.
- Support budgeting and forecasting activities.
- Completion of all required annual governmental census reports.
- Completion of all required annual reports for multiple states.
- Assist outside accounting firms with year-end audit and tax returns.
- Assist bank examiner to ensure clean and timely bank field exams.

Accounting Manager

LEGACY BY GERSH AT CROTCHED MOUNTAIN-Greenfield, NH
December 2017 to February 2022

- Responsible for completing all journal entries related to month-end close.
- Recording of all fixed assets including depreciation.
- Completion of various bank and general ledger account reconciliations.
- General ledger account review, including budget versus actual including journal entries necessary.
- Responsible for cash management functions.
- Streamlined credit card processing which saved the organization an estimated \$35K in processing fees due to switching two high processing clients to ACH processing.
- Preparation of various financial reports for management.
- Completion of all required annual governmental census reports.
- Completion of all required annual reports for four different states.
- Responsible for financial management of HUD properties. This includes depositing property rental checks, necessary bank transfers and all monthly journal entries for accounting close.

Accounts Receivable/Collections Manager

CROWN LINEN SERVICE, INC-Nashua, NH
2013 to 2017

- Oversaw the Accounts Receivable/Collections Department with an estimated collections balance of 2.6M each month which included the accurate and timely posting of customer checks, ACH/EFT and credit card payments to accounts.
- Reviewed new customer credit applications to determine credit worthiness.
- Assisted with collection calls for past due accounts including the setup of payment plans. Reconciled and resolved account discrepancies.
- Sent terminated accounts to attorney as necessary and acted as company liaison in court trials.
- Hired, supervised and monitored staff of three within department.

Accounting Specialist

TRIANGLE CREDIT UNION-Nashua, NH
2012 to 2013

- Completed weekly accounts payable processes.
- Analysis of expenses following month end close.
- Responsible for general ledger analysis and all necessary journal entries, balance sheet account reconciliation, budget analysis, financial statement preparation that included manager reports, revenue and expenditure monitoring and analysis.
- Maintained fixed assets including accumulated depreciation schedules.
- Managed the Credit Union's service organization's LLC records, which included posting of revenues and expenditures, account reconciliations and the generation of financial statements.
- Preparation of certificate of deposit and lending analysis for management.
- Assisted in preparation for the annual audit.
- Assisted Vice President of Finance with all Credit Union reporting requirements.

Billing & Collections Supervisor

UNITIL SERVICE CORPORATION-Concord, NH
2005 to 2010

Supervised, planned and organized the daily activities and work processes of billing, billing analysts, and remittance processing staff.

- Accountable for staff performance including quality and quantity of work. Ensured staff of 14 were properly trained and that all areas were adequately staffed daily basis.
- Improved operations, decreased turnaround times, streamlined work processes, and worked cooperatively to provide quality seamless customer service.
- Determined departmental goals and objectives; developed policies in response to billing and credit related matters including customer refunds, returns and credit adjustments; supervised account reconciliation and transfers; implemented effective record keeping methods.
- Directly collaborated with Accounting, Finance and Operations to ensure critical customer and billing information was communicated effectively to ensure continuous workflow efforts.
- Prepared, maintained and analyzed monthly reports and statistics directly related to areas of responsibility in order to measure department performance and financial results, including monitoring and tracking of budgets and associated departmental expenditures.
- Ensured that the company was in compliance with all applicable regulations: Sarbanes Oxley procedures, audit procedures, regulatory requirements, bankruptcy laws and consumer credit laws as applied to the billing and credit functions.

Director of Finance

NEW HAMPSHIRE HISTORICAL SOCIETY-Concord, NH
2003 to 2005

- Developed, monitored and analyzed \$2.5M annual operating budget.
- Managed all financial and accounting systems including accounts payable/receivable, payroll, cash position and internal budget reporting. Also prepared all necessary tax reporting documentation.
- Implemented fully integrated Blackbaud financial accounting system including the migration of the gift shop inventory management system and fundraising donor database.
- Completed financial statements in accordance with GAAP on a monthly basis for the Board of Trustees: these included the income statement, balance sheet and statement of cash flows.
- Prepared all journal entries necessary for close as well as reviewed monthly analysis of operating results and served as liaison to the Board of Trustees in the preparation and understanding of financial statement information for audit and other reporting requirements.
- Completed all necessary work papers for annual audit and served as contact for auditors.
- Personnel and benefit management.

Accounting Supervisor - Engineering Division

COMCAST-Andover, MA

2000 to 2003

- Assisted with implementation of time tracking system within Peoplesoft payroll system for proper recording of internal labor hours, costs and overhead associated with capital projects.
- Involved with the implementation and migration from Peoplesoft to Oracle Accounting System.
- Developed reconciliation process for internal labor overhead rates between the payroll time tracking system and the general ledger for monthly reasonability testing.
- Reviewed and implemented new policies/procedures as required due to new accounting statements and/or pronouncements as well as those directed by corporate accounting.
- Prepared and reviewed expense fluctuation analysis of the monthly operating results and served as liaison to senior management by assisting in the preparation and understanding of financial statement information for both audit and corporate reporting requirements.
- Reviewed month end expense and balance sheet account reconciliations.
- Compiled, adjusted and evaluated various operating accruals and conducted account analysis to ensure accuracy and explain variances from actual to budget/forecast.
- Hired, supervised and monitored staff ranging in size from 2 to 5 within department.
- Attended monthly meetings with senior field management to report and interpret financial statement data.

Education

B.S. in Accounting

FRANKLIN PIERCE COLLEGE - Concord, NH

M.S. in Accounting

SOUTHERN NEW HAMPSHIRE UNIVERSITY - Manchester, NH

Skills

- Bookkeeping
- Budgeting
- Excel
- General Ledger
- Quickbooks
- accounting
- Journal Entries
- General Ledger Reconciliation
- Financial Report Writing
- Accounts Payable
- Bank Reconciliation
- Account Reconciliation
- Financial Statement Preparation
- Balance Sheet Reconciliation
- Microsoft Dynamics GP
- Office Management
- Auditing
- Account Analysis
- SOX
- Business Analysis
- Financial Management

- GAAP
- Accounts Receivable
- Sage
- Paychex
- Payroll
- ADP
- General ledger accounting
- English
- Writing skills
- Microsoft Excel
- Public accounting
- Accounting
- Financial accounting
- Financial statement preparation
- General ledger accounting
- GAAP
- Financial report writing
- Sage
- Account reconciliation
- Balance sheet reconciliation
- Microsoft Dynamics GP
- General ledger reconciliation
- QuickBooks
- Bookkeeping
- Accounts payable
- Financial management
- Budgeting
- Accounts receivable
- Forecasting
- Analysis skills
- ERP systems
- Payroll
- Cash handling

Certifications and Licenses

CPA

Assessments

Spreadsheets with Microsoft Excel — Proficient

July 2021

Knowledge of various Microsoft Excel features, functions, and formulas

Full results: Proficient

Work motivation — Proficient

December 2020

Level of motivation and discipline applied toward work

Full results: Proficient

Analyzing data — Proficient

October 2021

Interpreting and producing graphs, identifying trends, and drawing justifiable conclusions from data

Full results: Proficient

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

NH Department of Health and Human Services

KEY PERSONNEL

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

Job descriptions not required for vacant positions.

Contractor Name: Community Crossroads Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Jennifer Chisholm	Senior Agency Business Partner	\$0.00	\$104,253.76
Barbara Strzykalski	Chief Executive Officer	\$0.00	\$168,000.00
Karen Johnson	Director of Finance	\$0.00	\$115,000.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00