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Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
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August 10, 2023

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

REQUESTED ACTION

Authorize the Department of Education, Bureau of Vocational Rehabilitation (VR) to enter into a **sole source** contract with The Mental Health Center for Southern NH DBA CLM Center for Life Management, Derry, NH, (vendor #174116), in an amount not to exceed $80,000 to provide support services for VR customers, effective upon Governor and Council approval through June 30, 2024. 100% Federal Funds.

Funds to support this request are available in the account titled VR-Field Programs-Federal in FY 2024 as follows:

	FY2024
06-56-56-565010-25380000-102-500731 Contracts for Program Services	$80,000

EXPLANATION

This request is **sole source** because VR is offering this funding opportunity to all of the mental health centers in New Hampshire to enhance the statewide capacity of work incentives counseling to individuals with disabilities. Each contract will be submitted to G&C separately as it is completed. No Request for Proposals was needed as all mental health centers are being offered this funding opportunity. Center for Life Management is a non-profit corporation with a mission to empower individuals to achieve recovery and promote personal and community wellness through an accessible, comprehensive, integrated and evidenced-based system of behavioral health care. These enhanced services will increase the number of employed disabled individuals because they will help these individuals to understand the impact of employment on their state and federal benefits.

Center for Life Management will hire a Community Work Incentives Coordinator (CWIC), that will provide work incentives, planning, and assistance to beneficiaries who receive Social

Security Disability Benefits. The CWIC is responsible for counseling and educating beneficiaries about how employment will affect their current benefits (which may include public and private health insurance, federal, state, and/or local benefits received) so that individuals may make informed choices towards employment and self-sufficiency. Frequently, because individuals and families do not understand the impact of employment on benefits, they do not choose to engage in career exploration and employment. VR would like to change this concern by enhancing work incentives knowledge to change decision-making for individuals and families.

VR is pleased to partner and provide funding with local mental health centers around the state to enhance work incentives knowledge and to provide additional job development capacity. Employment is such an important aspect of life for individuals with disabilities. It means full inclusion in their community and in the state economy.

Respectfully Submitted,

Frank Edelblut
Commissioner of Education

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 Education (NHED)		1.2 State Agency Address 25 Hall Street Concord, NH 03301	
1.3 Contractor Name The Mental Health Center for Southern New Hampshire dba CLM Center for Life Management		1.4 Contractor Address 10 Tsienneto Road Derry, NH 03038	
1.5 Contractor Phone Number (603) 965-0693	1.6 Account Unit and Class See Exhibit C	1.7 Completion Date June 30, 2024	1.8 Price Limitation $80,000
1.9 Contracting Officer for State Agency Lisa Hinson-Hatz		1.10 State Agency Telephone Number 603-419-0086	
1.11 Contractor Signature Date: 8/15/2023		1.12 Name and Title of Contractor Signatory Vic Topo – President/CEO	
1.13 State Agency Signature Date: 9/6/2023		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
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: Elizabeth Brown (Attorney) On: 9/6/2023			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number: G&C Meeting Date:			

Contractor Initials VT
Date 8/15/23

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 VT
Date 8/15/23

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.

Contractor Initials WS
Date 8/15/23

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.

Contractor Initials
Date 8/15/23

EXHIBIT A

SPECIAL PROVISIONS

Additional exhibits D-G.

Federal Certification 2 CFR 200.415

Required certifications include: (a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

Contractor Initials VS
Date 8/15/23

EXHIBIT B

SCOPE OF SERVICES

The Mental Health Center for Southern NH DBA Center for Life Management (CLM) will provide the following services for the New Hampshire Department of Education, Bureau of Vocational Rehabilitation (VR), effective upon Governor and Council approval through June 30, 2024.

The contractor, CLM, will utilize VR funding to hire a full time individual to become a Certified Work Incentives Counselor (CWIC) to provide work incentives, planning, and assistance to beneficiaries who receive Social Security Disability Benefits. The CWIC is responsible for counseling and educating beneficiaries about how employment will affect their current benefits (which may include public and private health insurance, federal, state, and/or local benefits received) so that individuals may make informed choices towards employment and self-sufficiency. Staff hired will participate in the free, online Virginia Commonwealth University (VCU) training program to develop competencies, skills, and to become certified to provide the following services to individuals:

1. Determining eligibility for work incentive counseling services;
2. Providing information about and referrals to programs that support work;
3. Gathering information about the beneficiary and verifying their public benefits;
4. Providing individualized advisement, including a Benefits Summary & Analysis (BS&A) report;
5. Providing proactive ongoing work-related benefits support;
6. Share information on STABLE accounts (A STABLE Account is an investment account available to eligible individuals with disabilities). STABLE Accounts are made possible by the federal "Achieving a Better Life Experience" (ABLE) Act. The CWIC will show individuals how to create an account. STABLE accounts provide a tax-free savings plan for disability-related expenses and allows consumers to save and invest without losing Federal needs-based benefits.
7. Provide monthly and quarterly summaries of work completed with VR program staff and with the Manchester VR office and counselors; and
8. Tracks participant activity and progress data.

The CWIC's duties will also include the following:

- Assist and counsel beneficiaries with planning and action steps as they seek employment; ensure they have a greater understanding of the work incentives that are available.
- Screen and refer beneficiaries with disabilities eligible for Gateways Community Services to the appropriate Employment Networks (ENs) based on the beneficiary's expressed needs and types of impairments.
- Work in cooperation with Social Security Administration's Area Work Incentives Coordinators (AWICs), Federal, State, local and private agencies and other nonprofit organizations that serve beneficiaries with disabilities seeking employment.
- Connect individuals with Vocational Rehabilitation services.
- Provide general information on the adequacy of health benefits coverage that may be offered by an employer of a beneficiary with a disability; the extent to which other health benefits coverage may be available to that beneficiary in coordination with Medicare and/or Medicaid; and the availability of protection and advocacy services for beneficiaries with disabilities and how to access such services.

EXHIBIT C

METHOD OF PAYMENT

Estimated Budget	**FY24**
Vocational Specialist Salary	$52,500
Benefits/Taxes	$15,800
Supervisor Salary	$2,080
Office supplies	$500
Travel	$3,000
Indirect	$6,120
Total	**$80,000**

Limitation on Price: Upon mutual agreement between the state contracting officer and the contractor, line items in this budget may be adjusted one to another, but in no case shall the total budget exceed $80,000.

Funding Source: Funds to support this request are available in the account titled VR-Field Programs-Federal in FY24 as follows:

06-56-56-565010-25380000-102-500731	FY24
Contracts for Program Services	$80,000

Method of Payment: Payment will be made upon the submittal of monthly invoices that are received by the 10th day of the following month and is supported by a summary of activities/completed deliverables that have taken place in accordance with the terms of the contract, along with a detailed listing of expenses incurred. If otherwise correct and acceptable, payment will be made for 100% of the expenditures listed. A final invoice is due within 30 days of the end of this contract. Invoices and receipts shall be submitted electronically to:

Bill Gaffney
William.G.Gaffney@doe.nh.gov
Cc: Susan.S.Roma@doe.nh.gov
Vocational Rehabilitation
NH Department of Education
21 S. Fruit Street, Suite 20
Concord, NH 03301

Contractor Initials VG
Date 8/15/23

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at $250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference:
2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach
A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements
The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC §1001 and §1020.

Environmental Protection
(This clause is applicable if this Contract exceeds $150,000. It applies to Federal-aid contracts only.)
The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials
In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired in the preceding fiscal year exceeded $10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials VG
Date 8/13/23

Exhibit E

Federal Debarment and Suspension

a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:

   1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;

   2. Does not have a proposed debarment pending;

   3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and

   4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.

c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.

d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials W
Date 8/15/23

Exhibit F

Anti-Lobbying

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

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal 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, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.

b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (http://www.whitehouse.gov/omb/grants/sfllin.pdf).

c. 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 and entering into this transaction imposed by Section 1352, Title 31 and 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.

d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed $100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.

e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials W
Date 8/15/23

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality

Rights to Inventions Made Under a Contract or Agreement
Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 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 DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality
All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information(including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property
The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials VK
Date 8/15/23

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 CLM CENTER FOR LIFE MANAGEMENT is a New Hampshire Trade Name registered to transact business in New Hampshire on June 30, 2003. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **442328**

Certificate Number: **0006195454**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 4th day of April A.D. 2023.

David M. Scanlan

Secretary of State

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 THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 17, 1967. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **61791**

Certificate Number: **0006195460**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 4th day of April A.D. 2023.

David M. Scanlan

Secretary of State

Corporate Resolution

I, Joseph Crawford, **hereby certify** that I am duly elected Secretary of
(Name)
The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management. *(Name of Corporation)*
I hereby certify the following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on August 15th, 2023,

at which a quorum of the Directors/shareholders were present and voting.

VOTED: That **Vic Topo, President/CEO** (may list more than one person) is
(Name and Title)

duly authorized to enter into contracts or agreements on behalf of

The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management
(Name of Corporation)
with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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 to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Corporate Resolution. 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: **August 15th, 2023** **ATTEST:** **Joseph Crawford, Secretary**
(Name & Title)

Client#: 1485395 MENTAHEA29

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 5/09/2023

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

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

PRODUCER
USI Insurance Services LLC
3 Executive Park Drive, Suite 300
Bedford, NH 03110
855 874-0123

CONTACT NAME: Nicki Renaud
PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No):
E-MAIL ADDRESS: nicki.renaud@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Indemnity Insurance Co.	18058
INSURER B : Granite State Healthcare & Human Svc WC	NONAIC
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
The Mental Health Center for Southern
NH DBA CLM Center for Life Management
10 Tsienneto Rd
Derry, NH 03038

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY				10/01/2022	10/01/2023	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE / OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
							MED EXP (Any one person)	$5,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$3,000,000
	POLICY / PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY				10/01/2022	10/01/2023	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB / X OCCUR				10/01/2022	10/01/2023	EACH OCCURRENCE	$5,000,000
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$5,000,000
	DED / X RETENTION $10000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY				01/01/2023	01/01/2024	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000
A	Professional				10/01/2022	10/01/2023	1,000,000 Occurrence 3,000,000 Aggregate	

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

CERTIFICATE HOLDER

NHED
25 Hall St.
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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CLM Center for Life Management

MISSION STATEMENT

To promote the health and well-being of individuals, families and organizations. We accomplish this through professional, caring and comprehensive behavioral health care services and by partnering with other organizations that share our philosophy.

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Years ended June 30, 2022 and 2021

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Years ended June 30, 2022 and 2021

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Wisehart, Wimette & Associates PLC
Certified Public Accountants

159 River Road
Essex Jct., VT 05452
T 802.879.1055
F 802.876.5020
wwa-cpa.com

Independent Auditor's Report

To the Board of Directors of
The Mental Health Center for Southern New Hampshire
d/b/a CLM Center for Life Management and Affiliate

Opinion

We have audited the accompanying consolidated financial statements of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate (a nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate as of June 30, 2022 and 2021, 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial statements section of our report. We are required to be independent of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated financial statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate'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 consolidated financial statements as a whole. The accompanying supplementary information on pages 19-25 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated

financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2022, on our consideration of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate'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 The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate'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 The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate's internal control over financial reporting and compliance

Wadsworth Wheat & Associates, PC

Essex Junction, Vermont
Registration number VT092.0000684
November 18, 2022

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Financial Position
June 30, 2022 and 2021

ASSETS

	2022	2021
Current assets:		
Cash and cash equivalents	$ 7,410,824	$ 6,458,278
Restricted cash	344,429	125,197
Cash and cash equivalents and restricted cash	7,755,253	6,583,475
Accounts receivable, net	712,586	477,737
Other receivables	1,152,465	226,806
Prepaid expenses	380,861	121,323
Security deposit	18,687	11,087
Total current assets	10,019,852	7,420,428
Property and equipment, net	3,650,371	3,682,944
Other assets		
Marketable securities	1,126,706	-
Interest rate swap agreement	24,211	-
Total assets	$ 14,821,140	$ 11,103,372

LIABILITIES AND NET ASSETS

Current liabilities:		
Current portion of long term debt	$ 108,571	$ 103,538
Accounts payable	31,894	100,008
Accrued payroll and payroll liabilities	267,960	201,904
Accrued vacation	492,262	472,798
Accrued expenses	138,522	190,415
Deferred revenue	840,015	274,587
Total current liabilities	1,879,224	1,343,250
Long term liabilities		
Interest rate swap agreement	-	100,265
PMPM reserve	1,208,356	483,543
Paycheck protection program note payable	-	2,212,100
Long term debt, less current portion	1,904,506	2,013,109
Total long term liabilities	3,112,862	4,809,017
Total liabilities	4,992,086	6,152,267
Net assets		
Without donor restrictions	9,484,625	4,825,908
With donor restrictions	344,429	125,197
Total net assets	9,829,054	4,951,105
Total liabilities and net assets	$ 14,821,140	$ 11,103,372

See notes to financial statements

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Activities
Year ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenues:			
Public support:			
Federal	$ 1,662,135	$ -	$ 1,662,135
State of New Hampshire - BBH	1,809,457	-	1,809,457
State and local funding	5,200	-	5,200
Other public support	73,299	269,902	343,201
Total public support	3,550,091	269,902	3,819,993
Revenues:			
Program service fees, net	21,192,628	-	21,192,628
Other service income	467,731	-	467,731
Rental income	5,474	-	5,474
Other	19,815	-	19,815
Total revenues	21,685,648	-	21,685,648
Total public support and revenues	25,235,739	269,902	25,505,641
Net assets released from restrictions:			
Satisfaction of program restrictions	50,670	(50,670)	-
Total	25,286,409	219,232	25,505,641
Operating expenses:			
BBH funded programs:			
Children	6,185,534	-	6,185,534
Elders	566,122	-	566,122
Vocational	295,094	-	295,094
Multi-Service	6,547,224	-	6,547,224
Acute Care	2,219,141	-	2,219,141
Independent Living	3,430,087	-	3,430,087
Assertive Community Treatment	975,245	-	975,245
Non-Specialized Outpatient	489,366	-	489,366
Non-BBH funded program services	413,275	-	413,275
Total program expenses	21,121,088	-	21,121,088
Administrative expenses	1,592,532	-	1,592,532
Total expenses	22,713,620	-	22,713,620
Change in net assets from operations	2,572,789	219,232	2,792,021
Non-operating revenue and expenses:			
PPP Loan forgiveness	2,212,100	-	2,212,100
Loss on disposal of assets	(78,421)	-	(78,421)
Interest income	1,067	-	1,067
Investment income / (loss)	(173,294)	-	(173,294)
Fair value gain on interest rate swap	124,476	-	124,476
Change in net assets	4,658,717	219,232	4,877,949
Net assets, beginning of year	4,825,908	125,197	4,951,105
Net assets, end of year	$ 9,484,625	$ 344,429	$ 9,829,054

See notes to financial statements

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Activities
Year ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenues:			
Public support:			
Federal	$ 868,764	$ -	$ 868,764
State of New Hampshire - BBH	828,490	-	828,490
State and local funding	36,600	-	36,600
Other public support	68,967	118,175	187,142
Total public support	1,802,821	118,175	1,920,996
Revenues:			
Program service fees, net	17,727,719	-	17,727,719
Other service income	245,722	-	245,722
Rental income	4,963	-	4,963
Other	419,873	-	419,873
Total revenues	18,398,277	-	18,398,277
Total public support and revenues	20,201,098	118,175	20,319,273
Net assets released from restrictions:			
Satisfaction of program restrictions	43,878	(43,878)	-
Total	20,244,976	74,297	20,319,273
Operating expenses:			
BBH funded programs:			
Children	5,427,719	-	5,427,719
Elders	552,287	-	552,287
Vocational	332,014	-	332,014
Multi-Service	4,197,913	-	4,197,913
Acute Care	1,289,002	-	1,289,002
Independent Living	2,973,494	-	2,973,494
Assertive Community Treatment	909,960	-	909,960
Non-Specialized Outpatient	490,110	-	490,110
Non-BBH funded program services	936,896	-	936,896
Total program expenses	17,109,395	-	17,109,395
Administrative expenses	1,175,953	-	1,175,953
Total expenses	18,285,348	-	18,285,348
Change in net assets from operations	1,959,628	74,297	2,033,925
Non-operating expenses:			
Fair value gain (loss) on interest rate swap	63,517	-	63,517
Change in net assets	2,023,145	74,297	2,097,442
Net assets, beginning of year	2,802,763	50,900	2,853,663
Net assets, end of year	$ 4,825,908	$ 125,197	$4,951,105

See notes to financial statements

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Functional Expenses
Years ended June 30, 2022 and 2021

	2022			2021		
	Program Services	Administrative	Total	Program Services	Administrative	Total
Personnel costs:						
Salaries and wages	$ 14,009,499	$ 823,809	$ 14,833,308	$ 11,390,591	$ 668,007	$ 12,058,598
Employee benefits	2,702,974	105,415	2,808,389	2,322,455	96,707	2,419,162
Payroll taxes	985,374	54,883	1,040,257	759,060	45,487	804,547
Accounting/audit fees	79,915	18,460	98,375	66,278	387	66,665
Advertising	64,880	4,636	69,516	13,997	879	14,876
Conferences, conventions and meetings	40,514	15,664	56,178	43,081	5,724	48,805
Depreciation	244,858	37,552	282,410	211,932	38,576	250,508
Equipment maintenance	24,087	765	24,852	15,061	479	15,540
Equipment rental	41,624	995	42,619	41,545	1,011	42,556
Insurance	59,891	35,018	94,909	55,975	30,891	86,866
Interest expense	69,511	27,876	97,387	72,382	31,233	103,615
Legal fees	1,425	37,022	38,447	1,140	24,440	25,580
Membership dues	18,951	70,853	89,804	11,828	53,665	65,493
Occupancy expenses	1,430,197	56,937	1,487,134	1,245,469	31,901	1,277,370
Office expenses	288,208	71,203	359,411	280,820	44,316	325,136
Other expenses	43,269	41,320	84,589	9,083	30,584	39,667
Other professional fees	371,828	93,333	465,161	276,237	50,482	326,719
Program supplies	442,388	95,364	537,752	131,468	20,034	151,502
Travel	201,695	1,427	203,122	160,993	1,150	162,143
	21,121,088	1,592,532	22,713,620	17,109,395	1,175,953	18,285,348
Administrative allocation	1,412,247	(1,412,247)	-	1,175,953	(1,175,953)	-
Total expenses	22,533,335	$ 180,285	$ 22,713,620	$ 18,285,348	$ -	$ 18,285,348

See notes to financial statements

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Cash Flows
Years ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Increase (decrease) in net assets	$ 4,877,949	$ 2,097,442
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	282,410	250,508
Amortization of loan origination fees included in interest expense	18,930	18,930
Loss on disposal of assets	78,421	-
Investment (income) loss	173,294	
PPP Loan forgiveness	(2,212,100)	
Fair value (gain) loss on interest rate swap	(124,476)	(63,518)
(Increase) decrease in:		
Accounts receivable, net	(234,849)	370,914
Other receivables	(925,659)	(33,593)
Prepaid expenses	(259,538)	133
Security deposits	(7,600)	-
Increase (decrease) in:		
Accounts payable and accrued expenses	(34,487)	(147,863)
Deferred revenue	565,428	266,587
PMPM reserve	724,813	272,856
Net cash provided by operating activities	2,922,536	3,032,396
Cash flows from investing activities:		
Transfers to investments	(1,300,000)	-
Purchases of property and equipment	(328,258)	(312,121)
Net cash used by investing activities	(1,628,258)	(312,121)
Cash flows from financing activities:		
Net principal payments on long term debt	(122,500)	(117,500)
Net increase (decrease) in cash and cash equivalents	1,171,778	2,602,775
Cash and cash equivalents and restricted cash, beginning of year	6,583,475	3,980,700
Cash and cash equivalents and restricted cash, end of year	$ 7,755,253	$ 6,583,475

See notes to financial statements

Note 1. Nature of organization

The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management (the "Organization") is a not-for-profit corporation, organized under New Hampshire law to provide services in the areas of mental health and related non-mental health programs.

During 2006, the Center for Life Management Foundation (the "Foundation") was established to act for the benefit of, to carry out the functions of, and to assist the Organization. It is affiliated with The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management through common board members and management. In addition, the Organization is the sole member.

The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and the Center for Life Management Foundation are collectively referred to the "Organization".

Basis of consolidation
The consolidated financial statements include the accounts of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and the Center for Life Management Foundation. All intercompany transactions have been eliminated in consolidation.

Note 2. Basis of accounting and summary of significant accounting policies

Basis of accounting
The consolidated financial statements are prepared on the accrual basis of accounting. Under this basis, revenues, other than contributions, and expenses are reported when incurred, without regard to date of receipt or payment of cash. Contributions are reported in accordance with FASB Accounting Standards Codification ("ASC") *Accounting for Contributions Received and Contributions Made.*

Basis of presentation
The Organization's consolidated financial statements 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 the 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 the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Note 2. Basis of accounting and summary of significant accounting policies (continued)

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

At June 30, 2022 and 2021, the Organization had net assets without donor restrictions of $9,360,149 and $4,825,908, respectively and had net assets with donor restrictions of $344,429 and $125,197, respectively. See Note 8 for discussion regarding net assets with donor restrictions.

General
The significant accounting policies of the Organization are presented to assist in understanding the Organization's consolidated financial statements. The consolidated financial statements and the notes are representations of the Organization's management. The Organization is responsible for the integrity and objectivity of the consolidated financial statements.

Use of estimates
Management uses estimates and assumptions in preparing these consolidated financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates that were used.

Cash and cash equivalents
The Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash and cash equivalents.

Accounts receivable
Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management writes off accounts when they are deemed uncollectible and establishes an allowance for doubtful accounts for estimated uncollectible amounts. The Organization had an allowance for doubtful accounts of $274,041 and $246,250 as of June 30, 2022 and 2021, respectively. Refer to Note 3 for additional discussion of accounts receivable.

Property
Property is recorded at cost, except for donated assets which are recorded at estimated fair value at the date of donation. Depreciation is computed on the straight line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements	15 – 40 years
Automobiles	3 – 15 years
Equipment	5 – 7 years

All equipment valued at $5,000 or more is capitalized. Expenditures for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized. Depreciation expense was $282,410 and $250,508 for the years ended June 30, 2022 and 2021, respectively.

Note 2. Basis of accounting and summary of significant accounting policies (continued)

Investments
The Organization follows the Not-For-Profit Entities subtopic of the FASB Accounting Standards Codification with respect to investments. Under this subtopic, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Finance costs
Financing costs are recorded on the statement of position net of accumulated amortization. In accordance with generally accepted accounting principles, the unamortized financing costs are reported as a reduction in long term debt - see Note 7. The costs are amortized over the term of the respective financing arrangement.

Vacation pay and fringe benefits
Vacation pay is accrued and charged to programs when earned by the employee. Fringe benefits are allocated to the appropriate program expense based on the percentage of actual time spent on programs.

Fair value measurements and financial instruments
The Organization adopted FASB ASC 820, Fair Value Measurements and Disclosures, for assets and liabilities measured at fair value on a recurring basis. The codification established a common definition for fair value to be applied to existing generally accepted accounting principles that requires the use of fair value measurements, establishes a framework for measuring fair value, and expands disclosure about such fair value measurements.

FASB ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, FASB ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized as follows:

- Level 1: Observable market inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: Observable market inputs, other than quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3: Unobservable inputs where there is little or no market data, which require the reporting entity to develop its own assumptions.

The Organization's financial instruments consist primarily of cash, accounts receivables, accounts payable and accrued expenses. The carrying amount of the Organization's financial instruments approximates their fair value due to the short-term nature of such instruments. The carrying value of long-term debt approximates fair value due to their bearing interest at rates that approximate current market rates for notes with similar maturities and credit quality.

The Organization's interest rate swap agreements are classified as level 2 in the hierarchy, as all significant inputs to the fair value measurement are directly observable, such as the underlying interest rate assumptions.

Note 2. Basis of accounting and summary of significant accounting policies (continued)

Third-party contractual arrangements
A significant portion of revenue is derived from services to patients insured by third-party payers. Reimbursements from Medicare, Medicaid, and other commercial payers are at defined service rates for services rendered to patients covered by these programs. The difference between the established billing rates and the actual rate of reimbursement is recorded as an allowance when received. A provision for estimated contractual allowances is provided on outstanding patient receivables at the statement of financial position date.

Advertising expenses
The Organization expenses advertising costs as they are incurred.

Expense allocation
The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

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.

Interest rate swap
The Organization uses an interest rate swap to effectively convert the variable rate on its State Authority Bond to a fixed rate, as described in Note 12. The change in the fair value of the swap agreement and the payments to or receipts from the counterparty to the swap are netted with the interest expense on the bonds. Cash flows from interest rate swap contracts are classified as a financing activity on the statement of cash flows.

Income taxes
The Organization is a non-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has also been classified as an entity that is not a private foundation within the meaning of 509(a) and qualifies for deductible contributions.

Note 2. Basis of accounting and summary of significant accounting policies (continued)

The Foundation is a non-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is an organization that is organized and operated exclusively for the benefit of the Organization.

These consolidated financial statements follow FASB ASC, *Accounting for Uncertain Income Taxes*, which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return.

Accounting for Uncertain Income Taxes did not have a material impact on these consolidated financial statements as the Organization believes it has taken no uncertain tax positions that could have an effect on its consolidated financial statements.

Federal Form 990 (Return of an Organization Exempt from Income Tax) for fiscal years 2019 through 2021 are subject to examination by the IRS, generally for three years after filing.

Subsequent events
The Organization has evaluated all subsequent events through November 18, 2022, the date the consolidated financial statements were available to be issued.

Note 3. Accounts receivable, net

Accounts receivable consist of the following at June 30,:

	2022			2021		
Accounts receivable	Receivable	Receivable Allowance	Net	Receivable	Receivable Allowance	Net
Clients	$ 280,322	$ (195,853)	$ 84,469	$ 224,925	$ (156,103)	$ 68,822
Insurance companies	261,142	(15,268)	245,874	209,422	(13,100)	196,322
Medicaid	272,096	(35,586)	236,510	206,597	(73,213)	133,384
Medicare	173,067	(27,334)	145,733	83,043	(3,834)	79,209
	$ 986,627	$ (274,041)	$ 712,586	$ 723,987	$ (246,250)	$ 477,737

	2022	2021
Other receivables		
Towns	$ -	$ 32,500
NH Division of Mental Health	1,123,214	173,978
Contractual services	29,251	20,328
	$ 1,152,465	$ 226,806

Note 4. Prepaids

Prepaids consists of the following at June 30:

	2022	2021
Prepaid insurance	$ 283,855	$ 42,898
Prepaid rents	97,006	78,425
	$ 380,861	$ 121,323

Note 5. Concentrations of credit risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of the following:

	2022	2021
Receivables primarily for services provided to individuals and entities located in southern New Hampshire	$ 712,586	$ 477,737
Other receivables due from entities located in New Hampshire	$ 1,152,465	$ 226,806

Bank balances are insured by the Federal Deposit Insurance Corporation ("FDIC") for up to the prevailing FDIC limit. At June 30, 2022 and 2021, the Organization had approximately $7,360,000 and $6,113,000 in uninsured cash balances.

Note 6. Property and equipment

Property and equipment consists of the following at June 30:

	2022	2021
Land	$ 565,000	$ 565,000
Buildings and improvements	4,006,985	4,082,773
Automobiles	45,685	18,800
Equipment	1,853,475	1,810,791
Construction in process	-	1,831
	6,471,145	6,479,195
Less: accumulated depreciation	(2,820,774)	(2,796,251)
Property and equipment, net	$ 3,650,371	$ 3,682,944

Note 7. Long term debt

Long term debt consists of the following as of June 30,:

	2022	2021
Series 2015 New Hampshire Health and Education Facilities Bond - Payable through 2036, original principal of $3,042,730, remarketed and sold to People's United Bank at a variable rate, with an effective rate of 1.73178% and 1.79538% at June 30, 2021 and 2020, respectively. Secured by land, building, equipment, and certain revenues, and is subject to certain financial covenants. The note matures August 2025. The Organization has entered into an interest rate swap agreement to effectively fix the interest rate on the note. See Note 11.	$ 2,295,230	$ 2,417,730
Less: unamortized finance costs	(282,153)	(301,083)
Long term debt, less unamortized finance costs	2,013,077	2,116,647
Less: current portion of long term debt	(108,571)	(103,538)
Long term debt, less current portion	$ 1,904,506	$ 2,013,109

Note 7. Long term debt (continued)

In 2017, the Organization retroactively adopted the requirements of FASB ASC 835-30 to present debt issuance costs as a reduction of the carrying amount of debt rather than as an asset.

Amortization of $18,962 is reported as interest expense in the consolidated statement of activities for the years ended June 30, 2022 and 2021, respectively.

Future maturities to long term debt are as follows:

Year ending June 30,	Long Term Debt Principal	Unamortized Finance Costs	Net
2023	$ 127,500	$ (18,962)	$ 108,538
2024	132,500	(18,962)	113,538
2025	137,500	(18,962)	118,538
2026	142,500	(18,962)	123,538
2027	147,500	(18,962)	128,538
Thereafter	1,607,730	(187,343)	1,420,387
Total	$ 2,295,230	$ (282,153)	$ 2,013,077

Note 8. Net assets with donor restrictions

Net assets with donor restrictions were restricted as to the following areas of support as follows at June 30,:

	2022	2021
Bishop's charitable assistance fund	$ 5,000	$ -
Aging population funding	48,000	2,500
Homeless outreach	223,960	45,481
Access to care	36,031	36,351
Children's access	9,604	9,604
First Steps funds	9,352	9,023
Collaborative fund	4,750	-
Miscellaneous	7,732	22,238
	$ 344,429	$ 125,197

Note 9. Deferred revenue

Deferred revenue consists of the following at June 30,:

	2021	2020
HCBS ARPA Funds	$ 840,015	$ -
Provider relief funds	-	274,587
	$ 840,015	$ 274,587

Note 9. Deferred revenue (continued)

During the year ending June 30, 2022, the Organization received $840,015 in Home and Community Based Services funds which are funded through Section 9817 of the American Rescue Plan Act ("ARPA"). The funds are designed to enhance, expand, and strengthen certain Medicaid home and community based services (HCBS) and behavioral health services. As of June 30, 2022, none of the funds had been spent, thus are reported as deferred revenue.

During the year ending June 30, 2021, the Organization received $274,587 in Provider Relief Funds ("PRF") from the U.S. Department of Health and Human Services ("HHS"). The CARES Act created the Provider Relief Fund to reimburse eligible healthcare providers for healthcare-related expenses and lost revenues attributable to COVID-19.

In accordance with Generally Accepted Accounting Principles, the Organization reports the PRF funding under *ASC 958-60, Not-for-Profit Entities – Revenue Recognition*. Under the guidance, the PRF funds would be accounted for as conditional grants which reports funding as a refundable advance, until the conditions have been substantially met or explicitly waived by the grantor.

As part of the PRF program, recoupment of the funding received is possible should the funding be spent on expenditures not allowable under the program.

Because entitlement to the payments is conditioned upon having incurred health care-related expenses or lost revenues that are attributable to COVID-19 (that is, a barrier to entitlement), and because noncompliance with the terms and conditions is grounds for recoupment by HHS of some or all of the payments (that is, a right of return), the payments are considered deferred revenue until such point that the conditions have been substantially met or explicitly waived by HHS, which had not occurred as of June 30, 2021, thus the funds were appropriately reported as deferred revenue. The funds were spent on allowable expenditures during the year ending June 30, 2022.

Note 10. Paycheck protection program

On April 17, 2020, the Organization received $2,212,100 in loan proceeds under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business.

The loan was forgiven in full during August 2021, thus the Organization has no obligation to repay the funds received. Accordingly, the $2,212,100 in loan forgiveness is reported PPP loan forgiveness in the non-operating revenue and expenses in the consolidated statement of activities for the year ending June 30, 2022.

Note 11. Line of credit

As of June 30, 2022 and 2021, the Organization had a demand line of credit with People's United Bank with a borrowing capacity of $850,000, which is available through March 29, 2023. Interest accrued on the outstanding principal balance is payable monthly at the Wall Street Journal Prime plus .50% (an effective rate of 5.25% and 3.75% at June 30, 2022 and 2021). The outstanding balance on the line at June 30, 2022 and 2021 was $0. respectively. The line of credit is secured by all business assets and real estate.

Note 12. Interest rate swap

During 2016, the Organization entered into an interest rate swap agreement with People's United Bank that effectively fixes the interest rate on the outstanding principal of the Bank's term note at 3.045%.

Under the arrangement, the notional principal amount is the balance of the note, with the Organization receiving floating payments of one month London InterBank Offered rate ("LIBOR") plus .69% and paying a fixed rate of 3.045%.

The agreement matures August 2025 and has a notional amount of $2,295,230 and $2,417,730 at June 30, 2022 and 2021, respectively.

In accordance with generally accepted accounting principles, the interest rate swap agreement is recorded at its fair value as an asset or liability, with the changes in fair value being reported as a component of the change in net assets without donor restrictions. For the years ended June 30, 2022 and 2021, the Organization reported an interest rate swap asset / (liability) of $24,211 and ($100,265) on the statement of financial position and a fair value gain / (loss) on the interest rate swap of $124,476 and $63,517 on the statement of activities, respectively. The fair value gain / (loss) is reported as a non-operating expense of the Organization and is a non-cash transaction.

Note 13. Employee benefit plan

Discretionary matching contributions to a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code are contingent upon financial condition. This program covers eligible regular full-time and part-time employees who have successfully completed at least one year of employment and work at least 20 hours per week. Eligible employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code if they wish. Employer contributions and expenses totaled $196,967 and $152,590 for the years ended June 30, 2022 and 2021, respectively.

Note 14. Concentrations

For the years ended June 30, 2022 and 2021, the Organization received approximately 70% and 74%, respectively, of its total revenue in the form of Medicaid reimbursements. Being a State of New Hampshire designated Community Mental Health Center affords the Organization Medicaid provider status. Annual contracting with New Hampshire Department of Health and Human Services-Bureau of Behavioral Health provides a base allocation of state general funds and Federal funding, which are drawn as related expenses are incurred.

Note 15. Lease commitments

The Organization leases facilities and multiple copier agreements under various operating leases. Rent expense recorded under these arrangements was approximately $226,900 and $216,600 for the years ended June 30, 2022 and 2021, respectively.

The following details the future minimum lease payments on leases with an initial or remaining term of greater than one year as of June 30, 2020:

Years ending June 30,	
2022	$ 215,325
2023	219,539
2024	223,753
2025	54,185
Total	$ 712,802

Note 16. Availability and liquidity

The following represents the Organization's financial assets at June 30,:

	2021	2021
Financial assets at year end:		
Cash and cash equivalents	$7,755,253	$6,583,475
Accounts receivable	712,586	477,737
Other receivable	1,152,465	226,806
Security deposit	18,687	11,087
Total financial assets	9,638,991	7,299,105
Less amounts not available within one year:		
Restricted cash	(344,429)	(125,197)
Security deposit	(18,687)	(11,087)
Financial assets available to meet general Expenditures over the next twelve months	$9,275,875	$7,162,821

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing mission-related activities, as well as the conduct of service undertaken to support those activities, to be general expenditures.

The Organization's primary source of liquidity is its cash and cash equivalents.

In addition to financial assets available to meet general expenditures within one year, the Organization operates with a budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

Note 17. Investments and fair value measurements

The Organization reports its investments at fair value using Level 1 inputs. The following details the fair value at June 30, 2022:

	Cost	Unrealized Gain/(Loss)	Market Value	% of Total
Cash and equivalents	$ 17,032	$ -	$ 17,032	2%
Exchange Traded Funds	1,256,356	(146,679)	1,109,677	98%
Total investments	$ 1,273,388	$ (146,679)	$ 1,126,709	100%

The following schedule summarizes the investment income and its classification in the statement of functional revenues and expenses and changes in net assets without restrictions for the years ended June 30,:

	2022
Realized gains/(losses)	$ (45,537)
Unrealized gains/(losses)	(146,679)
Interest and dividends	25,039
Fees and expenses	(6,117)
Investment income/(expense), net	$(173,294)

Note 18. COVID-19

The COVID-19 outbreak in the United States and other countries has caused business disruption through mandated and voluntary closings, travel restrictions, quarantine requirements, and other disruptions to general business operations. While the disruptions are currently expected to be temporary, there is uncertainty around the duration of the various mandated and voluntary restrictions in place, and what, if any, negative financial impact it will have on the Association. As of the date of this report, the related financial impact and duration cannot be reasonably estimated at this time.

SUPPLEMENTARY INFORMATION

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidating Statement of Position
June 30, 2022

	Center for Life Management	CLM Foundation	Total	Eliminations	Consolidated
ASSETS					
Current assets:					
Cash and cash equivalents	$ 7,248,382	$ 162,442	$ 7,410,824	$ -	$ 7,410,824
Restricted cash	-	344,429	344,429	-	344,429
Accounts receivable, net	712,586	-	712,586		712,586
Other receivables	1,152,465	-	1,152,465	-	1,152,465
Prepaid expenses	380,861	-	380,861	-	380,861
Security deposit	18,687	-	18,687	-	18,687
Due from affiliate	211	-	211	(211)	-
Total current assets	9,513,192	506,871	10,020,063	(211)	10,019,852
Property and equipment, net	3,650,371	-	3,650,371	-	3,650,371
Other assets:					
Marketable securities	1,126,706	-	1,126,706	-	1,126,706
Interest rate swap agreement	24,211	-	24,211	-	24,211
Total assets	$ 14,314,480	$ 506,871	$ 14,821,351	$ (211)	$ 14,821,140
LIABILITIES AND NET ASSETS					
Current liabilities:					
Current portion of long-term debt	$ 108,571	$ -	$ 108,571	$ -	$ 108,571
Accounts payable	31,894	-	31,894	-	31,894
Accrued payroll and payroll liabilities	267,960	-	267,960	-	267,960
Accrued vacation	492,262	-	492,262	-	492,262
Accrued expenses	138,522	-	138,522	-	138,522
Deferred revenue	840,015	-	840,015	-	840,015
Due to affiliate	-	211	211	(211)	-
Total current liabilities	1,879,224	211	1,879,435	(211)	1,879,224
Long term liabilities:					
Interest rate swap agreement	-	-	-	-	-
PMPM reserve	1,208,356	-	1,208,356	-	1,208,356
Long-term-debt less current portion	1,904,506	-	1,904,506	-	1,904,506
Total long term liabilities	3,112,862	-	3,112,862	-	3,112,862
Total liabilities	4,992,086	211	4,992,297	(211)	4,992,086
Net assets:					
Without donor restrictions	9,322,394	162,231	9,484,625	-	9,484,625
With donor restrictions	-	344,429	344,429	-	344,429
Total net assets	9,322,394	506,660	9,829,054	-	9,829,054
Total liabilities and net assets	$ 14,314,480	$ 506,871	$ 14,821,351	$ (211)	$ 14,821,140

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidating Statement of Position
June 30, 2021

	Center for Life Management	CLM Foundation	Total	Eliminations	Consolidated
ASSETS					
Current assets:					
Cash and cash equivalents	$ 6,313,446	$ 270,029	$ 6,583,475	$ -	$ 6,583,475
Accounts receivable, net	477,737	-	477,737	-	477,737
Other receivables	226,806	-	226,806	-	226,806
Prepaid expenses	121,323	-	121,323	-	121,323
Security deposit	11,087	-	11,087	-	11,087
Total current assets	7,150,399	270,029	7,420,428	-	7,420,428
Property and equipment, net	3,682,944	-	3,682,944	-	3,682,944
Total assets	$ 10,833,343	$ 270,029	$ 11,103,372	$ -	$ 11,103,372
LIABILITIES AND NET ASSETS					
Current liabilities:					
Current portion of long-term debt	$ 103,538	$ -	$ 103,538	$ -	$ 103,538
Accounts payable	100,008	-	100,008	-	100,008
Accrued payroll and payroll liabilities	201,904	-	201,904	-	201,904
Accrued vacation	472,798	-	472,798	-	472,798
Accrued expenses	190,415	-	190,415	-	190,415
Deferred revenue	274,587	-	274,587	-	274,587
Total current liabilities	1,343,250	-	1,343,250	-	1,343,250
Long term liabilities					
Interest rate swap agreement	100,265	-	100,265	-	100,265
PMPM reserve	483,543	-	483,543	-	483,543
Paycheck protection program note payable	2,212,100		2,212,100		2,212,100
Long-term-debt less current portion	2,013,109	-	2,013,109	-	2,013,109
Total long term liabilities	4,809,017	-	4,809,017	-	4,809,017
Total liabilities	6,152,267	-	6,152,267	-	6,152,267
Net assets:					
Without donor restrictions	4,681,076	144,832	4,825,908	-	4,825,908
With donor restrictions	-	125,197	125,197	-	125,197
Total net assets	4,681,076	270,029	4,951,105	-	4,951,105
Total liabilties and net assets	$ 10,833,343	$ 270,029	$ 11,103,372	$ -	$ 11,103,372

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidating Statement of Activities
For the Year Ended June 30, 2022

		CLM Foundation					
	Center for Life Management	Without Donor Restrictions	With Donor Restrictions	Total	Total	Eliminations	Consolidated
Public support and revenues:							
Public support:							
Federal	$ 1,662,135	$ -	$ -	$ -	$ 1,662,135	$ -	$ 1,662,135
State of New Hampshire - BBH	1,809,457	-	-	-	1,809,457	-	1,809,457
State and local funding	5,200	-	-	-	5,200	-	5,200
Other public support	18,542	54,757	269,902	324,659	343,201	-	343,201
Total public support	3,495,334	54,757	269,902	324,659	3,819,993	-	3,819,993
Revenues:							
Program service fees, net	21,192,628	-	-	-	21,192,628	-	21,192,628
Other service income	467,731	-	-	-	467,731	-	467,731
Rental income	5,474	-	-	-	5,474	-	5,474
Other	30,488	-	-	-	30,488	(10,673)	19,815
Total revenues	21,696,321	-	-	-	21,696,321	(10,673)	21,685,648
Total public support and revenues	25,191,655	54,757	269,902	324,659	25,516,314	(10,673)	25,505,641
Net assets released from restrictions:							
Satisfaction of program restrictions	-	50,670	(50,670)	-	-	-	-
Total	25,191,655	105,427	219,232	324,659	25,516,314	(10,673)	25,505,641
Operating expenses:							
BBH funded programs:							
Children	6,185,534	-	-	-	6,185,534	-	6,185,534
Elders	566,122	-	-	-	566,122	-	566,122
Vocational	295,094	-	-	-	295,094	-	295,094
Multi-Service	6,547,224	-	-	-	6,547,224	-	6,547,224
Acute Care	2,219,141	-	-	-	2,219,141	-	2,219,141
Independent Living	3,430,087	-	-	-	3,430,087	-	3,430,087
Assertive Community Treatment	975,245	-	-	-	975,245	-	975,245
Non-Specialized Outpatient	489,366	-	-	-	489,366	-	489,366
Non-BBH funded program services	335,920	77,355	-	77,355	413,275	-	413,275
Contributions	-	10,673	-	10,673	10,673	(10,673)	-
Total program expenses	21,043,733	88,028	-	88,028	21,131,761	(10,673)	21,121,088
Administrative expenses	1,592,532	-	-	-	1,592,532	-	1,592,532
Total expenses	22,636,265	88,028	-	88,028	22,724,293	(10,673)	22,713,620
Change in net assets from operations	2,555,390	17,399	219,232	236,631	2,792,021	-	2,792,021
Non-operating revenue and expenses:							
PPP Loan forgiveness	2,212,100	-	-	-	2,212,100	-	2,212,100
Loss on disposal of assets	(78,421)	-	-	-	(78,421)	-	(78,421)
Interest income	1,067	-	-	-	1,067	-	1,067
Investment income / (loss)	(173,294)	-	-	-	(173,294)	-	(173,294)
Fair value gain on interest rate swap	124,476	-	-	-	124,476	-	124,476
Change in net assets	4,641,318	17,399	219,232	236,631	4,877,949	-	4,877,949
Net assets, beginning of year	4,681,076	144,832	125,197	270,029	4,951,105	-	4,951,105
Net assets, end of year	$ 9,322,394	$ 162,231	$ 344,429	$ 506,660	$ 9,829,054	$ -	$ 9,829,054

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidating Statement of Activities
For the Year Ended June 30, 2021

		CLM Foundation					
	Center for Life Management	Without Donor Restrictions	With Donor Restrictions	Total	Total	Eliminations	Consolidated
Public support and revenues:							
Public support:							
Federal	$ 868,764	$ -	$ -	$ -	$ 868,764	$ -	$ 868,764
State of New Hampshire - BBH	828,490	-	-	-	828,490	-	828,490
State and local funding	36,600	-	-	-	36,600	-	36,600
Other public support	27,699	41,268	118,175	159,443	187,142	-	187,142
Total public support	1,761,553	41,268	118,175	159,443	1,920,996	-	1,920,996
Revenues:							
Program service fees, net	17,727,719	-	-	-	17,727,719	-	17,727,719
Other service income	245,722	-	-	-	245,722	-	245,722
Rental income	4,963	-	-	-	4,963	-	4,963
Other	491,160	-	-	-	491,160	(71,287)	419,873
Total revenues	18,469,564	-	-	-	18,469,564	(71,287)	18,398,277
Total public support and revenues	20,231,117	41,268	118,175	159,443	20,390,560	(71,287)	20,319,273
Net assets released from restrictions:							
Satisfaction of program restrictions	-	43,878	(43,878)	-	-	-	-
Total	20,231,117	85,146	74,297	159,443	20,390,560	(71,287)	20,319,273
Operating expenses:							
BBH funded programs:							
Children	5,427,719	-	-	-	5,427,719	-	5,427,719
Elders	552,287	-	-	-	552,287	-	552,287
Vocational	332,014	-	-	-	332,014	-	332,014
Multi-Service	4,197,913	-	-	-	4,197,913	-	4,197,913
Acute Care	1,289,002	-	-	-	1,289,002	-	1,289,002
Independent Living	2,973,494	-	-	-	2,973,494	-	2,973,494
Assertive Community Treatment	909,960	-	-	-	909,960	-	909,960
Non-Specialized Outpatient	490,110	-	-	-	490,110	-	490,110
Non-BBH funded program services	922,221	14,675	-	14,675	936,896	-	936,896
Contributions	-	71,287	-	71,287	71,287	(71,287)	-
Total program expenses	17,094,720	85,962	-	85,962	17,180,682	(71,287)	17,109,395
Administrative expenses	1,175,953	-	-	-	1,175,953	-	1,175,953
Total expenses	18,270,673	85,962	-	85,962	18,356,635	(71,287)	18,285,348
Change in net assets from operations	1,960,444	(816)	74,297	73,481	2,033,925	-	2,033,925
Non-operating revenue and expenses:							
Fair value gain (loss) on interest rate swap	63,517	-	-	-	63,517	-	63,517
Change in net assets	2,023,961	(816)	74,297	73,481	2,097,442	-	2,097,442
Net assets, beginning of year	2,657,115	145,648	50,900	196,548	2,853,663	-	2,853,663
Net assets, end of year	$ 4,681,076	$ 144,832	$ 125,197	$ 270,029	$ 4,951,105	$ -	$ 4,951,105

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Analysis of Accounts Receivable
For the Year Ended June 30, 2022

	Accounts Receivable Beginning of Year	Gross Fees	Contractual Allowances and Other Discounts Given	Cash Receipts	Change in Allowance	Accounts Receivable End of Year
Clients	$ 224,925	$ 1,314,239	$ (847,441)	$ (411,401)	$ -	$ 280,322
Insurance companies	209,422	3,877,828	(1,489,414)	(2,336,694)	-	261,142
Medicaid	206,597	18,779,181	(1,277,995)	(17,435,687)	-	272,096
Medicare	83,043	1,079,338	(319,745)	(669,569)	-	173,067
Allowance	(246,250)	-	-	-	(27,791)	(274,041)
Total	$ 477,737	$ 25,050,586	$ (3,934,595)	$ (20,853,351)	$ (27,791)	$ 712,586

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT
Schedule of Program Revenues and Expenses
For the Year Ended June 30, 2022

	Children	Elders	Vocational	Multi-Service	Acute Care	Independent Living	Assertive Community Treatment	Non-Specialized Outpatient	Other Non-BBH	Total Program Services	Administrative	Total Agency
Public support and revenues:												
Public support:												
Federal	$ 77,500	$ -	$ 35,385	$ -	$ 350,587	$ 918,201	$ -	$ 5,875	$ -	$ 1,387,548	$ 274,587	$ 1,662,135
State of New Hampshire - BBH	134,591	-	-	46,037	693,602	510,380	237,499	7,063	-	1,629,172	180,285	1,809,457
State and local funding	-	-	-	-	5,200	-	-	-	-	5,200	-	5,200
Other public support	-	-	-	-	-	-	-	281	2,500	2,781	15,761	18,542
Total public support	212,091	-	35,385	46,037	1,049,389	1,428,581	237,499	13,219	2,500	3,024,701	470,633	3,495,334
Revenues:												
Program service fees, net	8,739,481	1,159,884	386,549	6,672,547	1,236,541	1,541,308	801,330	231,550	423,438	21,192,628	-	21,192,628
Other service income	156,852	25,480	-	249,286	8,054	404	-	-	27,655	467,731	-	467,731
Rental income	938	-	140	1,582	938	938	-	938	-	5,474	-	5,474
Other	1,457	-	-	438	-	15,267	392	-	-	17,554	12,934	30,488
Total revenues	8,898,728	1,185,364	386,689	6,923,853	1,245,533	1,557,917	801,722	232,488	451,093	21,683,387	12,934	21,696,321
Total public support and revenues	9,110,819	1,185,364	422,074	6,969,890	2,294,922	2,986,498	1,039,221	245,707	453,593	24,708,088	483,567	25,191,655
Total expenses	6,764,556	636,734	323,339	6,942,653	2,303,876	3,528,944	1,031,735	503,488	420,655	22,455,980	180,285	22,636,265
Change in net assets from operations	2,346,263	548,630	98,735	27,237	(8,954)	(542,446)	7,486	(257,781)	32,938	2,252,108	303,282	2,555,390
Non-operating revenue and expenses:												
PPP Loan forgiveness	-	-	-	-	-	-	-	-	-	-	2,212,100	2,212,100
Loss on disposal of assets	-	-	-	-	-	-	-	-	-	-	(78,421)	(78,421)
Interest income	-	-	-	-	-	-	-	-	-	-	1,067	1,067
Investment income / (loss)	-	-	-	-	-	-	-	-	-	-	(173,294)	(173,294)
Fair value gain on interest rate swap	-	-	-	-	-	-	-	-	-	-	124,476	124,476
Total non-operating	-	-	-	-	-	-	-	-	-	-	2,085,928	2,085,928
Change in net assets	$ 2,346,263	$ 548,630	$ 98,735	$ 27,237	$ (8,954)	$ (542,446)	$ 7,486	$ (257,781)	$ 32,938	$ 2,252,108	$ 2,389,210	$ 4,641,318

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT
Schedule of Program Expenses
For the Year Ended June 30, 2022

	Children	Elders	Vocational	Multi-Service	Acute Care	Independent Living	Assertive Community Treatment	Non-Specialized Outpatient	Other Non-BBH	Total Program Services	Admin-istrative	Total Agency
Personnel costs:												
Salaries and wages	$ 4,301,640	$ 408,173	$ 157,921	$ 4,801,310	$ 1,730,466	$ 1,472,536	$ 636,478	$ 331,704	$ 125,351	$ 13,965,579	$ 823,809	$ 14,789,388
Employee benefits	840,959	91,397	82,584	842,867	189,505	396,568	176,400	55,107	27,587	2,702,974	105,415	2,808,389
Payroll taxes	302,817	27,318	19,530	328,434	126,168	101,410	42,359	23,356	10,622	982,014	54,883	1,036,897
Accounting/audit fees	29,006	2,891	1,191	24,797	4,629	10,568	3,752	1,287	868	78,989	18,460	97,449
Advertising	24,689	2,446	1,264	17,908	4,269	7,142	3,053	3,115	994	64,880	4,636	69,516
Conferences, conventions and meetings	8,531	303	1,787	13,879	9,929	4,789	796	333	167	40,514	15,664	56,178
Depreciation	79,740	4,383	2,536	76,892	41,777	17,702	9,153	10,816	1,859	244,858	37,552	282,410
Equipment maintenance	8,623	716	522	6,770	1,953	3,201	1,305	761	236	24,087	765	24,852
Equipment rental	18,385	931	679	10,863	2,540	4,162	2,212	1,504	348	41,624	995	42,619
Insurance	19,193	1,890	723	13,896	7,843	5,176	4,765	4,871	1,534	59,891	35,018	94,909
Interest expense	26,375	1,939	893	13,623	8,967	7,176	2,687	6,889	962	69,511	27,876	97,387
Legal fees	-	-	-	-	-	-	1,425	-	-	1,425	37,022	38,447
Membership dues	4,412	257	212	7,896	810	2,773	334	156	2,101	18,951	70,853	89,804
Occupancy expenses	168,392	2,462	1,138	59,816	11,405	1,144,497	14,445	18,967	9,075	1,430,197	56,937	1,487,134
Office expenses	104,582	6,757	5,623	71,258	25,612	38,763	20,870	11,127	2,666	287,258	71,203	358,461
Other expenses	1,209	1	1	10,915	1,564	2,747	354	3	-	16,794	41,320	58,114
Other professional fees	126,378	9,792	7,026	123,688	29,479	42,557	15,703	10,336	5,145	370,104	93,333	463,437
Program supplies	44,543	3,044	1,462	97,825	17,810	112,012	10,770	8,601	146,321	442,388	95,364	537,752
Travel	76,060	1,422	10,002	24,587	4,415	56,308	28,384	433	84	201,695	1,427	203,122
	6,185,534	566,122	295,094	6,547,224	2,219,141	3,430,087	975,245	489,366	335,920	21,043,733	1,592,532	22,636,265
Administrative allocation	579,022	70,612	28,245	395,429	84,735	98,857	56,490	14,122	84,735	1,412,247	(1,412,247)	-
Total program expenses	$ 6,764,556	$ 636,734	$ 323,339	$ 6,942,653	$ 2,303,876	$ 3,528,944	$ 1,031,735	$ 503,488	$ 420,655	$ 22,455,980	$ 180,285	$ 22,636,265

BOARD OF DIRECTORS / Work Affiliations:
FY 2023

MARIA GUDINAS **CHAIRPERSON** Town: Atkinson Start: 4-25-2018 Current Term: 2020-2023 Work Affiliation: University of NH		Maria.gudinas@law.unh.edu
DAVID HEBERT **VICE CHAIRPERSON** Town: Derry Start: 9/28/2016 Current Term: 2020 - 2023 Work Affiliation: NH Housing Authority		dhebert@nhhfa.org
JOSEPH CRAWFORD **SECRETARY** Town: Derry Start: 6/26/2019 Current Term: 2022-2025 Work Affiliation: Next Charter School		jcrawford@sau10.org
MICHAEL DELAHANTY **TREASURER** Town: Hampstead Start: 6/21/2021 Current Term: 2021 - 2024 Work Affiliation: Retired / Superintendent Salem Schools		mdelaha@gmail.com
SUSAN DAVIS Town: Hampstead Start: 6/23/2012 Current Term: 2023 - 2026 Work Affiliation: KPMG (Retired)		Susandavisnh99@gmail.com
VIC TOPO **PRESIDENT/CEO** Town: Londonderry Start: 6/30/1999 Current Term: 2021-2024 Work Affiliation: Center for Life Management		vtopo@clmnh.org

VERNON THOMAS Town: Derry Start: 6/30/2013 Current Term: 2019-2022 Work Affiliation: Derry Police Department		vthomas@derrynhpolice.com
REBECCA SANBORN Town: Derry Start: 6/23/2021 Current Term: 2021 -2024 Work Affiliation: Sanborn Diversity Training Solutions		sanbornsolutions@gmail.com
DAVID MCPHERSON Town: Derry Start: 6/22/2022 Current Term: 2022 - 2025 Work Affiliation: Director, Alexander Eastman Foundation		David.mcpherson@comcast.net
CHRIS KOTULAK Town: Derry Start: 1/25/2023 Current Term: 2023 - 2026 Work Affiliation: Derry Chiropractic Center		kotulakdc@gmail.com
KATIE RESMINI Town: Windham Start: 1/25/2023 Current Term: 2023 - 2026 Work Affiliation: Controller, Pinkerton Academy		Kresmini25@gmail.com
ADAM BURCH Town: Derry Start: 2/22/2023 Current Term: 2023 - 2026 Work Affiliation: NH Department of Health and Human Services		Adam.s.burch@dhhs.gov

DIANA LACHAPELLE, CPA

[redacted]

Strategically focused leader with extensive operations, accounting and financial management experience. Possesses keen business acumen and decision making skill. Proven track record of working collaboratively and driving change to optimize profitability.

Core Qualifications

- Strategic Planning
- Revenue Cycle Management
- Financial Reporting & Analysis
- SOX Compliance
- Budgeting & Forecasting
- Contract Negotiations
- Internal Controls
- Audit
- Labor Management

PROFESSIONAL EXPERIENCE

VICE PRESIDENT – CHIEF FINANCIAL OFFICER
The Mental Health Center for Southern New Hampshire d.b.a. Center for Life Management, Derry, NH March 2020 to present
Provide leadership and direction in the areas of finance, revenue cycle and cash management. Develop, implement and evaluate strategic plans to improve operating performance.

CHIEF EXECUTIVE OFFICER
Encompass Health Rehabilitation Hospital (formerly HealthSouth), Concord, NH February 2018 to February 2020

Leader of this for profit, 50-bed, acute care rehabilitation hospital and outpatient treatment center reporting directly to the Regional President. Hospital is part of a publicly traded healthcare system comprised of 133 inpatient rehabilitation hospitals, 245 home health agencies and 82 hospice locations.

Key contributions and results:

- Strategic leadership to achieve discharge growth of 15% year over year for two consecutive years in an industry where 3% growth is the norm.
- Financial leadership to realize EBITDA growth year over year of 24% and 19% for 2018 and 2019, respectively.
- Organizational and change management to improve employee engagement results by 16 basis points.
- Process improvement leadership to improve patient outcomes and satisfaction.

CONTROLLER/CHIEF FINANCIAL OFFICER
Encompass Health Rehabilitation Hospital (formerly HealthSouth), Concord, NH January 2012 to January 2018
Responsible for all financial aspects of the hospital including the development of the annual operating plan, monthly analysis of results and execution of corrective actions as needed to ensure achievement of planned results. Chief liaison between corporate finance and the hospital.

Key contributions and results:

- Implemented cost reduction initiatives to improve profitability by 7%.
- Restructured outpatient operation to create a viable business unit, improving net income by 34%.
- Developed and executed a labor management plan to improve operational efficiency and reduce full time equivalents by 7%.
- Preceptor for newly hired Controllers.

CPA SERVICES
Diana C. Lachapelle, CPA, Bedford, NH 2003-2011
Provided accounting leadership and business solutions to clients including cash management, forecasting, budgeting, financial statement preparation, tax preparation, and development of internal controls.

DIRECTOR OF WORLDWIDE FOOTWEAR COST & FINANCIAL PLANNING
Timberland Corporation, Stratham, NH 1996-1999

- Responsible for all financial aspects of this $550 million manufacturing and sourcing operation including accounting, forecasting, budgeting, reporting, product costing and audit.
- Partnered with the VP of Operations to achieve key cost reductions, as well as, improved reliability and quality resulting in actual performance exceeding budget by $6.9 million.

FINANCIAL MANAGER, CONSUMER PRODUCTS GROUP
Nashua Corporation, Nashua, NH 1993-1996

AUDITOR
Ernst & Young, Manchester, NH 1989-1992

EDUCATION & CERTIFICATION

Bachelor of Science in Business Administration, University of New Hampshire, Durham
Certified Public Accountant, State of New Hampshire
Member of the American College of Healthcare Executives and Healthcare Financial Management Association

SYSTEM EXPERIENCE

Oracle Enterprise Performance Management System, Oracle PeopleSoft, Hyperion, Cerner EMR and reporting, E-Time, Attendance Enterprise, Microsoft Office Suite, Ariba Contract Management, Maven, Beacon, Tableau

KENNETH M. BROWN, M.D.,M.P.H.

EDUCATION

1994-1996	Child and Adolescent Psychiatry Fellowship University of Miami/ Jackson Memorial Hospital
1991-1994	Psychiatry Residency Medical University of South Carolina Institute of Psychiatry Charleston, South Carolina
1987-1992	Doctor of Medicine Tulane University School of Medicine Tulane Medical Center Charity Hospital New Orleans, Louisiana
1987-1991	Masters of Public Health Tulane University School of Tropical Medicine and Public Health New Orleans, Louisiana
1983-1987	Bachelor of Science Engineering Major: Biomedical Engineering Tulane University School of Engineering
1985-1986	Tulane University Honor Scholar Junior Year Abroad Major: Engineering University of Southampton Southampton, England

EMPLOYMENT

2000-Present	Medical Director Hampstead Hospital Hampstead, New Hampshire
1996-2000	Chief, Child and Adolescent Psychiatrist Hampstead Hospital Hampstead, New Hampshire

EMPLOYMENT (cont.)

1996-Present Solo Private Practice (Inpatient and Outpatient)
Child, Adolescent and Adult Psychotherapy and Psychopharmacology
Hampstead Hospital
218 East Road
Hampstead, New Hampshire

1997-2000 Child and Adolescent Psychiatrist
Center for Life Management
Community Mental Health Center
Derry, New Hampshire

1991-1994 Court Appointed Expert Witness
Court Appointed Designated Examiner
Charleston County Court

1993-1994 Treating Psychiatrist
South Carolina Department of Mental Health
Dual Diagnoses Community Mental Health Clinic
Charleston, South Carolina

ACADEMIC AFFILIATIONS

1999-Present Adjunct Professor in Clinical Research
Dartmouth University
Hanover, New Hampshire

RESEARCH

2001-2003 Sub-investigator
Access Clinical Trials

A Three- Week, Multicenter, Randomized, Double-Blind, Placebo-Controlled, Parallel-Group Safety and Efficacy Study of Extended-Release Carbamazepine in Patients with Bipolar Disorder.
Shire Laboratories

A Three- Week, Multicenter, Randomized, Double-Blind, Placebo-Controlled, Parallel-Group Safety and Efficacy Study of Extended-Release Carbamazepine in Lithium Failure Patients with Bipolar Disorder.
Shire Laboratories

A Double-Blind, Parallel Study of the Safety, Tolerability and Preliminary Efficacy of Flutamide Compared to Placebo in Patients with Anorexia. Nervosa
Vela Pharmaceuticals Inc.

RESEARCH (cont.)

A Phase III, Randomized, Double-Blind, Placebo-Controlled Study of Safety and Efficacy of C-1073 (Mifepristone) in Patients with Major Depressive Disorder with Psychotic Features Who are not Receiving Antidepressants or Antipsychotics.
Corcept Therapeutics, Inc.

Olanzapine Versus Ziprasidone in the Treatment of Schizophrenia
Eli Lilly and Company

A Multicenter, Randomized, Double-Blind, Study of Aripiprazole Versus Placebo in the Treatment of Acutely Manic Patients with Bipolar Disorder.
Bristol-Myers Squibb Pharmaceutical Research Institute

PUBLICATIONS and POSTER PRESENTATIONS

Bupropion Sustained Release in Adolescents With Comorbid Attention-Deficit/ Hyperactivity Disorder and Depression
Daviss, Bentivoglio, Racusin, Brown, et al.,
J. Am. Acad. Child Adolescent Psychiatry, 40:3, March 2001

A Retrospective Study of Citalopram in Adolescents with Depression
Bostic J.Q., Prince J., Brown K., Place S.
Journal of Child and Adolescent Psychopharmacology 2001; 11; 159-166.

Citalopram for the Treatment of Adolescent Anxiety Disorders: A Pilot Study.
Prince J., Bostic J.Q., Monuteaux M., Brown K., Place S.
Psychopharmacoogy Bulletin 2002; 36: 100-107

2001 Citalopram in Adolescents with Mood and Anxiety Disorders: A Chart Review.
Presented at the Annual Meeting of the American Psychiatric Association,
New Orleans, LA 5/9/2001

2001 Citalopram in Adolescents with Mood and Anxiety Disorders.
Presented at the Annual Meeting of NCDEU,
Phoenix, AZ 5/29/2001

2001 Citalopram in Adolescents with Mood, Anxiety, and Comorbid Conditions.
Presented at the Annual Meeting of the American Psychiatric Association 2001
Institute on Psychiatric Services,
Orlando, FL 10/11/2001

HONORS AND OFFICES HELD

ACADEMIC AWARDS AND OFFICES

--Golden Apple Award for Excellence in teaching medical students
--Residency Education Committee representative
--Vice President Tulane Medical School Class of 1991
--President Jewish Medical Student Organization

ACADEMIC AWARDS AND OFFICES (cont.)

--Tau Beta Pi (engineering honor society)
--Alpha Eta Mu Beta (biomedical engineering honor society)
--Alpha Epsilon Delta (premedical honor society)
--Honor Scholar Junior Year Abroad Program

SOCIETY MEMBERSHIPS

--American Medical Association
--American Psychiatry Association
--American Academy of Child and Adolescent Psychiatry
--New Hampshire Medical Association
--New Hampshire Psychiatry Association
--New England Society of Child and Adolescent Psychiatry

CERTIFICATIONS

--Board Certified General Psychiatry
American Board of Psychiatry and Neurology, #43597
--Board Eligible, Child and Adolescent Psychiatry

LICENSES

--New Hampshire, Maine, South Carolina, Florida, Louisiana

Steve Arnault

Objective

To obtain a position where I can maximize my multilayer of management skills, quality assurance, program development, experience as an educator, customer service, and a successful track record in the health care environment.

Professional Experience

Lead — Healthcare Systems Align, LLC, Nottingham, NH — 1/2010 – Present

Healthcare Systems Align.com

- Provide consultation to agencies, medical practices and practitioners to establish systems of integrated healthcare that includes practice patterns, billing strategies, quality and compliance strategy, policy development, outcome measurement and supervision.

VP of Quality, Compliance — Center for Life Management, Derry, NH — 1/2009 - Present

www.centerforlifemanagement.org

- Senior management position in mental health center serving 6000 consumers Responsibilities include development, implementation and monitoring of strategies and systems to continuously improve the quality of services to consumers. Assure compliance to state and federal regulations.
- Develop and maintain systems to assure fidelity to evidence based practices.
- Continuous development of EMR and associated staff training.
- Establish and maintain outcome measures and their incorporation into QI/UR initiatives.
- Develop and implement projects to improve the quality of care.
- Chair of agency Safety Committee.

Director, Behavioral Health Services — Portsmouth Regional Hospital, Portsmouth, NH — 1/2006 - 12/2009

- Responsible for clinical, administrative and fiscal management of service line which includes 22 bed inpatient psychiatric unit, Psychiatric Assessment and Referral Service and interdepartmental service. Supervision of an Assistant Director and Coordinator, Responsible for 85 staff. Oversee the integration of behavioral health into primary care. Manage annual budget of 10. 5 million dollars.
- Chair Directors Operations Meeting. Coordinate monthly meeting of hospital departmental directors.
- Co-chair of Patient Flow Committee. Analysis and development of data systems to monitor patient throughput. Develop and implement strategies to improve the efficiency of care.

Steve Arnault

Assistant Director of Behavioral Health Services	Portsmouth Regional Hospital Portsmouth, NH	4/2005 – 1/2006

- Responsible for the clinical and administrative functioning of the Psychiatric assessment and Referral Service (PARS). Manage annual budget of 600K.
- Supervision of 22 clinicians who provide psychiatric crisis assessments, admissions, intake and referral 24 hours a day.
- Supervision, oversight and development of the Interdepartmental Service: 3 clinicians who provide psychiatric assessment, consultation and therapy to patients admitted medically to the hospital.

Director of Adult Services	Community Partners; Dover, NH	11/2001 – 4/2005

- Responsible for the clinical, administrative and financial operations of the Adult Outpatient Therapy, EAP, Admissions, Emergency Services, Geriatric and Acute Service programs (PHP/IOP) serving Strafford County. Supervised 4 mangers responsible for 26 staff. Manage annual budget of 3 million dollars.

Clinical Director of Community Support Prog.	Riverbend Community Mental Health Ctr Concord, NH	9/2000 – 11/2001

- Responsible for the clinical, administrative and fiscal operations of programs serving 554 consumers with severe and persistent mental illness. Directly supervise 5 managers responsible for 60 staff. Development and oversight of annual budget of 4 million dollars.

Treatment Team Coordinator	Riverbend Community Mental Health Ctr Concord, NH	8/1996 – 9/2000

- Clinical and administrative supervision of a multidisciplinary team of 12 direct care staff. Serving an average of 100 individuals with severe and persistent mental illness.

Team Leader	Strafford Guidance Center; Dover, NH	1/1993 – 8/1996

- Clinical and administrative supervision of 8 direct care staff. Serving an average of 80 individuals with severe and persistent mental illness.
- Developed the first interagency treatment team to serve individuals with severe and persistent mental illness and developmental disabilities in NH.

Clinical Case Manager	Strafford Guidance Center; Dover, NH	1/1992 – 12/1993

- Provided psychotherapy and case management services to individuals with severe and persistent mental illness and substance abuse issues as part of The Continuous Treatment Team study through Dartmouth College.

Steve Arnault

Assistant Director / Behavioral Specialist	**Residential Resources**; Keene, NH	1/1989 – 1/1992

- Directed all administrative, fiscal and clinical activities for 5 group homes and 3 supported living arrangements serving people with developmental disabilities. Provide behavioral consultation to individuals with behavioral/functional challenges.

Behavioral Specialist / Clinical Supervisor	The Center for Humanistic Change Manchester, NH	8/1986 – 1/1989

- Provide behavioral consultation to individuals facing behavioral/functional challenges in group homes, day programs, vocational and family settings. Supervised 2 clinicians.

House Manager	**Greater Lawrence Psychological Center** Lawrence, MA	6/1984 – 8/1986

- Administrative, clinical and financial management of a group home serving 4 men with severe and persistent mental illness.

Teaching & Educational Experience

Adjunct Faculty	New England College; Henniker, NH www.nec.edu	9/1994 - Present

- Teach graduate and undergraduate courses in psychology, counseling , program development and evaluation

Director of Masters Degree Program in Mental Health Counseling	New England College; Henniker, NH	1/1998 – 3/2002

- Developed and implemented curriculum for degree program.
- Oversight of curriculum to insure quality, academic standards and student retention.
- Development and execution of marketing plan.
- Provided academic advising and mentoring to students.
- Faculty recruitment, supervision and monitoring of academic quality

Curriculum Consultant	New England College; Henniker, NH	Fall 2012 - Present

- Developed curricula for a certificate and C.A.G.S. in the integration of behavioral health into primary medicine.

VICTOR TOPO

[redacted]

President/Chief Executive Officer

Successful 32-year career as clinician, manager and CEO in community mental health organizations located in Ohio and New Hampshire. Proven ability to lead board and staff with a persistent focus on mission and achieving results. Talent for exploring new and innovative approaches to delivering traditional and non-traditional behavioral health care. Possess wide range of knowledge and experience with all service populations, especially vulnerable persons at high risk. Strengths include:

- Operations
- Reorganization and reinvention
- Team building and leadership
- Strategic planning
- Collaboration
- Strategic partnerships
- Strong relationship with funders
- Community building
- Innovation

Professional Experience

Center for Life Management – Derry, NH **1999 – Present**
President/Chief Executive Officer

Recruited to manage 501(c) 3 comprehensive community mental health center and its title holding 501(c) 2 corporation, entitled West Rock Endowment Association including two residential facilities.

Key results:

- Restructured senior management increasing direct reports from three to six.
- Revenues increased from 6.5 million to 22 million leading to financial sustainability.
- Established closer connection with surrounding community utilizing aggressive public relations strategy while also rebranding CLM in 2004.
- Guided Board of Directors towards more accountability including higher expectation from management and individual board members.
- Initiated and implemented Corporate Compliance Program, including selection of corporate compliance officer
- Increased year after year number of persons served starting with 3,400 to nearly 6,000.
- Created and implemented strategy to integrate behavioral health care with physician healthcare. Integrated behavioral health services into two Primary Care/Pediatric Practices and two Specialty Practices in Southern New Hampshire.
- Consolidated outpatient offices toward design and construction of new state of the art 26,000 square foot facility in 2007. Received national awards for design and use of new facility.
- Provided leadership and vision to oversee the development and implementation of an Electronic Health Record (EHR) called webAISCE. Software now includes e-prescribing and has begun acquiring Meaningful Use dollars with regular upgrades over course of twenty years.
- Adopted Neurostar Transcranial Magnetic Stimulation (TMS) in 2010 as newest neuro tech treatment for treatment resistant Major Depressive Disorder. First free standing community mental health center in the U.S. to offer it.
-

Pathways, Inc. – Mentor, OH **1988 - 1999**
Chief Executive Officer/Executive Director

Started with managing a small single purpose case management agency with revenues of $486,000 and over 11 years grew revenues to 4 million by expanding services to chronically mentally ill consumers. Created senior management team and strengthened Board of Directors utilizing shared vision approach.

Key results:

- In collaboration with mental health board designed one of Ohio's first 24 hour 7 days a week in-home crisis stabilization program called C.B.S. (Community Based Stabilization).
- Assumed leadership role in transitioning 32 long-term patients back to our community.
- Positioned organization every year to competitively bid on ever/service provided and be awarded the service contract. Expanded wide range of services that include psychiatry, counseling, emergency services and housing.
- Created county's only Atypical Neuroleptic Medication Program (e.g. Clozaril).
- Pathways' first long range strategic plan in 1992.
- Increased Medicaid revenue from $38,000 in 1989 to $431,210 in 1997.

Community Counseling Center – Ashtabula, OH **1983-1988**
Case Management Supervisor/Case Manager

Provided direct services and supervision for services to severely mentally disabled persons in the community. Partnered with local private hospital as well as state hospital.

Key results:

- Transitioned consumers back into supervised and independent living.
- Recruited, trained and managed staff of five case managers.
- Designed and implemented agency's first case management program.

EDUCATION

Master of Social Work (MSW)
West Virginia University, Morgantown, WV

Bachelor of Arts (BA)
Siena College, Londonville, NY

Associate of Applied Science (AAS)
Fulton-Montgomery Community College, Johnstown, NY

BOARD/LEADERSHIP POSITIONS

Heritage United Way – Board of Directors

Mental Health Commission – Co-Chair
Consumers and Families Work Group

Statewide Evidenced Based Practice Committee – Co-Chair

Greater Salem Chamber of Commerce – Board of Directors

Behavioral Health Network – Board of Directors

Greater Derry/Londonderry Chamber of Commerce – Board of Directors

Greater Derry/Salem Regional Transportation Council (RTC) -
Chairman, Board of Directors, Derry, NH

Greater Salem Leadership Program – Graduate, Class of 2001

Center for Life Management

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Vic Topo	President, CEO	0	0	0
Diana Lachapelle	Vice President, CFO	0	0	0
Steve Arnault	Vice President, Operations & Quality	0	0	0
Kenneth Brown, MD	Medical Director	0	0	0