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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 15, 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 of Greater Manchester Inc., Manchester, NH, (vendor #177184), 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 providing 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. The Mental Health Center of Greater Manchester 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. This enhanced service provision will increase the number of individuals employed because they will understand the impact of employment on their state and federal benefits.

The Mental Health Center of Greater Manchester 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 Mental Health Center of Greater Manchester, Inc.		1.4 Contractor Address 2 Wall St. Manchester, NH 03101	
1.5 Contractor Phone Number 603-668-4111	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 Patricia Carty, MS,CCBT	Date: 7/21/23	1.12 Name and Title of Contractor Signatory Patricia Carty – President and CEO	
1.13 State Agency Signature Frank Edelblut	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 PC
Date 7/21/23

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 AC

Date 7/21/23

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 PC

Date 7/21/23

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 PC
Date 7/21/23

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).

EXHIBIT B

SCOPE OF SERVICES

The Mental Health Center of Greater Manchester, INC. (MHCGM) 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, MHCGM, will utilize VR funding to hire an 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 online Cornell 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.

- Be knowledgeable about Social Security Disability Insurance (SSDI) and Supplemental Security Income (SSI) disability programs.
- Be knowledgeable about STABLE accounts.
- Understand terminology used to describe certain disabilities and awareness of cultural and political issues pertaining to various populations and to various disabilities.
- Collect data on employment outcomes.

DELIVERABLES, REPORTING AND TIMELINE

MHCGM shall:

1. Hire an individual, within a month of the approval of the contract, to provide CWIC services and that individual shall report the following data on a monthly and quarterly basis:
    a. The number of group benefits orientation presentations provided to individuals and families/guardians;
    b. The number of individual benefits orientation presentations provided
    c. The number of BS&A reports completed for individuals;
    d. The number of individuals referred to VR during CWIC services;
    e. The number of individuals who were referred to create a STABLE account;
    f. The number of individuals referred for job development, placement, and support during/after CWIC services.
        i. Part-time employment services
        ii. Full-time employment services
    g. The number of individuals changing employment status (no work to part-time work, part-time work to full-time work).

2. Ensure there are written releases/authorization, per individual, to communicate with VR staff with individuals referred for CWIC services.

3. Set up monthly meetings (regional level) and a quarterly meeting (state level) to share data and results of the partnership.

VR State Level Staff shall:

A. Work in collaboration with MHCGM to gather data, reports and to share program outcomes.

B. Identify a "point person" in the VR office who will serve as the contact person for the MHCGM/VR collaboration.

C. Connect with Cornell and other national technical assistance resources to assist in successful management of this partnership. VRNH Certified Work Incentive Counselor to support this action.

D. Explore opportunities with the Social Security Administration to implement the "partnership plus" model for sharing program income from the Ticket to Work program to partially fund the positions once VR funding has completed.

VR Local Level Staff shall:

A. Work in collaboration MHCGM to gather data, reports and to share program outcomes.

B. Assign a point of contact to manage the partnership and receive referrals for VR services, when appropriate.

EXHIBIT C

METHOD OF PAYMENT

Estimated Budget	**FY24**
Vocational Specialist Salary	$38,688
Supervisor Salary	$12,012
Benefits & Taxes	$17,400
Cornell Rehabilitation Research and Training Center Supported Employment Training	$2,000
Training	$1,200
Start-Up (Vocational Specialist - Computer, Electronic Health Record {E.H.R.} License, Advertising, Agency Training etc.)	$2,000
Indirect	$6,700
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:

	FY24
06-56-56-565010-25380000-102-500731	
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

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.

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 AC
Date 7/21/23

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 PC
Date 7/21/23

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.

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 OF GREATER MANCHESTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 17, 1960. 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: **63323**

Certificate Number : **0006204870**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this **10th** day of **April** A.D. **2023**.

David M. Scanlan

Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of The Mental Health Center of Greater Manchester, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on 10/27/2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Patricia Carty, President and Chief Executive Officer
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Mental Health Center of Greater Manchester to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 8/15/23

Elaine M Michaud
Signature of Elected Officer
Name: Elaine Michaud
Title: Chairperson of the Board of Directors

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 09/06/2023

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

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

PRODUCER
CGI Insurance, Inc.
5 Dartmouth Drive
Auburn NH 03032

CONTACT NAME: Teri Davis
PHONE (A/C, No, Ext): (877) 562-8954 FAX (A/C, No): (866) 574-2443
E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Philadelphia Insurance	
INSURER B: Philadelphia Indemnity	
INSURER C: A.I.M. Mutual	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
The Mental Health Center of Greater Manchester, Inc.
401 Cypress Street
Manchester NH 03103-3628

COVERAGES CERTIFICATE NUMBER: 23-24 w/WC Renewal REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ Professional Liab $2M Agg GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:				04/01/2023	04/01/2024	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 3,000,000
							PRODUCTS - COMP/OP AGG	$ 3,000,000
							Sexual/Physical Abuse or	$ 1,000,000
B	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY				04/01/2023	04/01/2024	~~COMBINED~~ SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
							Hired/borrowed	$ 1,000,000
B	☒ UMBRELLA LIAB ☒ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION $ 10,000				04/01/2023	04/01/2024	EACH OCCURRENCE	$ 10,000,000
							AGGREGATE	$ 10,000,000
								$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N ☐ If yes, describe under DESCRIPTION OF OPERATIONS below	N/A			09/12/2023	09/12/2024	☒ PER STATUTE ☐ OTH-ER	
							E.L. EACH ACCIDENT	$ 500,000
							E.L. DISEASE - EA EMPLOYEE	$ 500,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000

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

Workers Comp 3A State: NH, MA, VT, ME & VT. Supplemental Names: Manchester Mental Health Foundations, Inc., Amoskeag Residences Inc., Bedford Counseling Associates, Family 411, Mindful Wellness, North End Counseling, InShape. The Certificate is issued for insured operations usual to Mental Health Services.

CERTIFICATE HOLDER

Department of Education
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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The Mental Health Center
of Greater Manchester

MISSION

To empower individuals to achieve recovery and promote personal and community wellness through an accessible, comprehensive, integrated and evidence-based system of behavioral health care.

VISION

To promote prevention recovery and wellness, and strive to be a center of excellence and sought after partner in developing and delivering state-of-the-art behavioral health treatment integrated within our community.

GUIDING VALUES AND PRINCIPLES

- **We** treat everyone with respect, compassion and dignity.
- **We** offer hope and recovery through individualized, quality behavioral health services.
- **We** provide evidence-based, culturally responsive and consumer, family focused care.
- **We** support skilled staff members who work together and strive for excellence.
- **We** pursue partnerships that promote wellness and create a healthy community.

Re-affirmed by the Board of Directors on October 26, 2021

BAKER
NEWMAN
NOYES

Manchester Mental Health Foundation, Inc. and Affiliates

Audited Consolidated Financial Statements
and Supplementary Information

Years Ended June 30, 2022 and 2021
With Independent Auditors' Report

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

AUDITED CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

Years Ended June 30, 2022 and 2021

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BAKER
NEWMAN
NOYES

Baker Newman & Noyes LLC
MAINE I MASSACHUSETTS I NEW HAMPSHIRE
800.244.7444 I www.bnncpa.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Manchester Mental Health
Foundation, Inc. and Affiliates

Opinion

We have audited the consolidated financial statements of Manchester Mental Health Foundation, Inc. and Affiliates (the Organization), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021, and the results of their operations, changes in net assets and 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 (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a period of one year after the date that the financial statements are issued or available to be issued.

To the Board of Directors
Manchester Mental Health
Foundation, Inc. and Affiliates

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

Baku Newman & Noyes LLC

Manchester, New Hampshire
November 8, 2022

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2022 and 2021

ASSETS

	2022	2021
Current assets:		
Cash and cash equivalents	$10,840,998	$14,209,783
Restricted cash	137,480	120,368
Patient accounts receivable	1,187,922	849,013
Other accounts receivable	1,607,384	1,624,794
Investments – short-term	258,632	258,513
Prepaid expenses	304,071	531,562
Total current assets	14,336,487	17,594,033
Investments – long-term	7,275,866	5,018,804
Assets whose use is limited or restricted	467,465	490,221
Property and equipment, net of accumulated depreciation	14,509,334	14,574,686
Total assets	$36,589,152	$37,677,744

LIABILITIES AND NET ASSETS

	2022	2021
Current liabilities:		
Accounts payable	$ 334,496	$ 306,072
Accrued payroll, vacation and other accruals	3,255,311	4,707,221
Deferred revenue	82,073	91,157
Current portion of long-term debt	246,442	219,207
Amounts held for patients and other deposits	21,571	22,151
Total current liabilities	3,939,893	5,345,808
Extended illness leave obligation	446,234	489,022
Post-retirement benefit obligation	63,525	58,514
Long-term debt, less current maturities and unamortized debt issuance costs	6,457,883	11,093,409
Total liabilities	10,907,535	16,986,753
Net assets:		
Without donor restrictions	25,214,152	20,200,770
With donor restrictions	467,465	490,221
Total net assets	25,681,617	20,690,991
Total liabilities and net assets	$36,589,152	$37,677,744

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Years Ended June 30, 2022 and 2021

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
Revenues and other support:						
Program service fees	$30,930,838	$ –	$30,930,838	$28,930,106	$ –	$28,930,106
Fees and grants from government agencies	9,655,292	–	9,655,292	6,388,792	–	6,388,792
Program rental income	317,956	–	317,956	337,996	–	337,996
Interest income	37,024	–	37,024	25,328	–	25,328
Other income	6,066,534	–	6,066,534	7,502,251	–	7,502,251
Total revenues and other support	47,007,644	–	47,007,644	43,184,473	–	43,184,473
Operating expenses:						
Program services:						
Children and adolescents	6,508,139	–	6,508,139	5,834,861	–	5,834,861
Emergency services	1,439,486	–	1,439,486	2,885,744	–	2,885,744
Vocational services	736,943	–	736,943	686,963	–	686,963
Noneligibles	1,713,385	–	1,713,385	1,721,439	–	1,721,439
Multiservice team	10,964,311	–	10,964,311	10,188,358	–	10,188,358
ACT team	4,544,419	–	4,544,419	4,391,943	–	4,391,943
Crisis unit	7,761,365	–	7,761,365	6,305,765	–	6,305,765
Community residences and support living	1,727,509	–	1,727,509	1,476,769	–	1,476,769
HUD residences	160,369	–	160,369	139,905	–	139,905
Housing bridge program	531,045	–	531,045	485,130	–	485,130
Other	4,363,313	–	4,363,313	2,446,068	–	2,446,068
Total program services	40,450,284	–	40,450,284	36,562,945	–	36,562,945
Support services:						
Management and general	4,721,725	–	4,721,725	3,652,098	–	3,652,098
Operating property	633,221	–	633,221	589,935	–	589,935
Interest expense	253,531	–	253,531	373,498	–	373,498
Total operating expenses	46,058,761	–	46,058,761	41,178,476	–	41,178,476
Income from operations	948,883	–	948,883	2,005,997	–	2,005,997

	Year Ended June 30, 2022			Year Ended June 30, 2021		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
Income from operations	$ 948,883	$ –	$ 948,883	$ 2,005,997	–	2,005,997
Nonoperating revenue (expenses):						
PPP loan forgiveness	4,442,424	–	4,442,424	–	–	–
Commercial rental income	397,385	–	397,385	402,911	–	402,911
Rental property expense	(299,300)	–	(299,300)	(306,716)	–	(306,716)
Contributions	334,077	11,707	345,784	293,043	7,070	300,113
Net investment gain (loss)	(783,455)	(32,240)	(815,695)	1,121,768	83,513	1,205,281
Dues	(5,040)	–	(5,040)	(5,040)	–	(5,040)
Donations to charitable organizations	–	(2,223)	(2,223)	–	(41,957)	(41,957)
Miscellaneous expenses	(21,592)	–	(21,592)	(3,536)	–	(3,536)
Nonoperating revenue (expenses), net	4,064,499	(22,756)	4,041,743	1,502,430	48,626	1,551,056
Excess of revenues over expenses	5,013,382	(22,756)	4,990,626	3,508,427	48,626	3,557,053
Increase (decrease) in net assets	5,013,382	(22,756)	4,990,626	3,508,427	48,626	3,557,053
Net assets at beginning of year	20,200,770	490,221	20,690,991	16,692,343	441,595	17,133,938
Net assets at end of year	$25,214,152	$467,465	$25,681,617	$20,200,770	$490,221	$20,690,991

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2022

	Total Agency	Administration	Total Center Programs	Child/ Adolescents	Emergency Services	Vocational Services	Non-Eligibles	Multi Service Team	Mental Health ACT Team	Mental Health Crisis Unit
Personnel costs:										
Salary and wages	$29,632,593	$ 2,957,479	$26,639,119	$4,617,002	$1,105,984	$ 452,227	$1,230,946	$ 7,392,286	$3,045,411	$4,794,378
Employee benefits	6,997,001	822,261	6,166,881	1,062,906	237,408	106,865	205,470	1,749,177	731,629	1,165,207
Payroll taxes	2,177,129	214,861	1,959,515	342,799	78,381	34,267	92,591	533,142	220,301	358,831
	38,806,723	3,994,601	34,765,515	6,022,707	1,421,773	593,359	1,529,007	9,674,605	3,997,341	6,318,416
Professional fees:										
Client evaluation/services	238,309	76,296	162,013	(3,824)	–	1,027	(1,777)	2,164	2,154	12,683
Audit fees	92,664	8,849	83,815	14,956	–	1,955	5,690	23,676	11,936	18,533
Legal fees	33,101	1,725	31,376	3,065	–	723	1,109	14,066	3,221	3,612
Other professional fees/consultants	173,259	29,225	86,083	10,929	–	1,455	4,074	16,060	8,228	12,899
Staff development and training:										
Journals and publications	17,801	1,413	16,388	1,781	–	181	527	2,292	1,106	1,939
In-service training	(772)	–	(772)	–	–	–	(259)	(495)	–	(18)
Conferences/conventions	117,810	19,494	98,316	8,901	(43)	(2,526)	4,675	16,683	7,639	14,170
Other staff development	287,088	34,349	252,739	21,522	8,305	13,599	2,643	48,853	10,316	130,552
Occupancy costs:										
Rent	6,169	6,169	–	–	–	–	–	–	–	–
Heating costs	14,466	–	9,663	–	–	–	–	–	–	–
Other utilities	366,363	8,392	206,231	46	–	7,148	27	36,781	26,850	88,797
Maintenance and repairs	877,434	23,167	500,118	9,516	75	17,339	5,325	95,409	36,220	230,631
Other occupancy costs	225,386	1,444	43,861	637	–	2,601	375	13,633	5,290	13,140
Rent subsidies	390,003	–	390,003	–	–	–	–	–	–	–
Consumable supplies:										
Office	208,659	61,038	147,584	14,254	338	6,453	6,383	45,993	17,388	30,874
Building/household	52,018	1,082	44,244	13	107	130	5	682	272	41,522
Educational/training	498,602	3,563	495,039	20,620	(3,792)	(377)	10,925	243,820	20,332	157,760
Food	107,631	132	79,149	135	–	–	–	49	4	71,762
Medical	268,439	1,726	266,713	1,323	2,343	188	802	37,684	1,086	75,803
Other consumable supplies	1,117,459	241,584	875,875	149,196	–	22,473	54,522	232,616	113,096	179,650
Depreciation - equipment	322,520	33,742	288,778	47,897	712	9,224	17,227	78,901	37,161	74,184
Depreciation - building	519,083	12,083	224,510	5,806	37	11,504	3,339	63,514	23,253	82,243
Equipment maintenance	37,506	3,166	34,340	4,191	–	828	3,433	7,821	2,988	11,897
Advertising	139,904	16,600	123,304	19,613	–	2,544	8,764	30,914	15,530	25,135
Printing	23,588	9,350	14,238	3,705	–	170	1,524	2,136	539	2,470
Telephone/communication	522,638	39,764	482,874	64,318	3,526	28,911	35,392	159,158	79,564	80,555
Postage and shipping	49,799	29,181	20,618	2,875	–	385	1,094	4,596	2,313	7,850
Transportation:										
Staff	203,871	2,389	201,290	35,188	6,144	11,273	6	35,496	81,674	9,283
Clients	6,018	–	6,018	–	–	–	–	–	–	4,551
Insurance:–										
Malpractice and bonding	100,341	9,458	89,575	15,984	–	2,090	6,081	25,303	12,756	19,807
Vehicles	8,997	859	8,138	1,452	–	190	552	2,299	1,158	1,799
Comprehensive property/liability	156,810	14,574	138,036	24,631	–	3,220	9,370	38,992	19,656	30,522
Membership dues	57,184	4,185	47,959	6,702	(39)	876	2,550	10,610	5,348	8,344
Interest expense	253,531	–	–	–	–	–	–	–	–	–
Other expenditures	86,514	2,636	79,501	3,958	(113)	521	1,514	6,282	3,141	5,714
Total expenditures	46,386,916	4,692,236	40,313,132	6,512,097	1,439,373	737,464	1,714,899	10,970,593	4,547,560	7,767,079
Administration allocation	–	(4,705,061)	4,705,061	766,573	164,131	85,673	207,932	1,316,721	530,297	918,097
Total expenses	$46,386,916	$ (12,825)	$45,018,193	$7,278,670	$1,603,504	$ 823,137	$1,922,831	$12,287,314	$5,077,857	$8,685,176

	Center							Amoskeag		Foundation
	Community Residence	Supportive Living	Other Mental Health	Other Non-BBH	Housing Bridge	Operating Property	Rental Property	Administration	Program Related	Administration
Personnel costs:										
Salary and wages	$ 313,711	$ 777,054	$ 41,918	$2,753,289	$ 114,913	–	$ –	$ 18,840	$ 17,155	$ –
Employee benefits	80,641	172,929	9,741	634,677	10,231	–	–	7,859	–	–
Payroll taxes	23,374	58,378	3,161	205,395	8,895	–	–	2,753	–	–
	417,726	1,008,361	54,820	3,593,361	134,039	–	–	29,452	17,155	–
Professional fees:										
Client evaluation/services	–	–	24	149,562	–	–	–	–	–	–
Audit fees	1,029	3,169	371	2,500	–	–	–	–	–	–
Legal fees	3,418	1,593	80	489	–	–	–	–	–	–
Other professional fees/consultants	692	2,825	273	28,648	–	39,350	18,601	–	–	–
Staff development and training:										
Journals and publications	95	865	34	7,568	–	–	–	–	–	–
In-service training	–	–	–	–	–	–	–	–	–	–
Conferences/conventions	235	(114)	810	46,607	1,279	–	–	–	–	–
Other staff development	4,822	389	40	11,698	–	–	–	–	–	–
Occupancy costs:										
Rent	–	–	–	–	–	–	–	–	–	–
Heating costs	–	9,663	–	–	–	–	–	–	4,803	–
Other utilities	–	41,711	382	4,489	–	96,051	45,400	–	10,289	–
Maintenance and repairs	277	84,806	957	19,563	–	198,455	93,803	–	61,891	–
Other occupancy costs	262	5,549	139	2,235	–	119,323	56,400	–	4,358	–
Rent subsidies	–	–	–	–	390,003	–	–	–	–	–
Consumable supplies:										
Office	440	9,871	517	14,747	326	–	–	37	–	–
Building/household	1	932	7	371	202	–	–	–	6,692	–
Educational/training	694	2,515	(174)	42,708	8	–	–	–	–	–
Food	–	4,580	–	2,619	–	–	–	–	28,350	–
Medical	91	280	34	147,079	–	–	–	–	–	–
Other consumable supplies	9,666	30,416	3,484	76,684	4,072	–	–	–	–	–
Depreciation - equipment	3,109	11,236	1,554	7,573	–	–	–	–	–	–
Depreciation - building	–	30,287	4,319	208	–	179,160	84,683	–	18,647	–
Equipment maintenance	169	1,506	88	1,419	–	–	–	–	–	–
Advertising	1,338	4,123	482	14,861	–	–	–	–	–	–
Printing	125	80	13	3,476	–	–	–	–	–	–
Telephone/communication	1,088	9,184	1,329	19,164	685	–	–	–	–	–
Postage and shipping	198	609	72	626	–	–	–	–	–	–
Transportation:										
Staff	1,232	1,707	–	18,856	431	–	–	–	192	–
Clients	–	969	–	498	–	–	–	–	–	–
Insurance:–										
Malpractice and bonding	1,099	3,388	396	2,671	–	–	–	–	1,308	–
Vehicles	100	308	36	244	–	–	–	–	–	–
Comprehensive property/liability	1,694	5,219	610	4,122	–	–	–	–	4,200	–
Membership dues	461	1,421	4,345	7,341	–	–	–	–	–	5,040
Interest expense	–	–	–	–	–	251,875	–	–	1,656	–
Other expenditures	492	1,708	98	56,186	–	–	–	–	841	3,536
Total expenditures	450,553	1,279,156	75,140	4,288,173	531,045	884,214	298,887	29,489	160,382	8,576
Administration allocation	51,635	146,860	9,012	451,657	56,473	–	–	–	–	–
Total expenses	$ 502,188	$1,426,016	$ 84,152	$4,739,830	$ 587,518	$ 884,214	$ 298,887	$ 29,489	$ 160,382	$ 8,576

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2021

	Total Agency	Administration	Total Center Programs	Child/ Adolescents	Emergency Services	Vocational Services	Non-Eligibles	Multi Service Team	ACT Team	Mental Health Crisis Unit
Personnel costs:										
Salary and wages	$26,341,843	$ 2,262,815	$24,043,033	$4,068,523	$1,975,312	$ 397,322	$1,216,067	$ 6,866,994	$2,915,396	$3,987,676
Employee benefits	6,547,426	730,361	5,809,206	1,043,623	471,359	102,241	217,253	1,660,254	749,446	947,223
Payroll taxes	1,947,192	160,804	1,783,634	300,819	148,110	31,131	91,774	495,283	216,111	314,815
	34,836,461	3,153,980	31,635,873	5,412,965	2,594,781	530,694	1,525,094	9,022,531	3,880,953	5,249,714
Professional fees:										
Client evaluation/services	83,425	62,041	21,384	(5,292)	–	2,239	28,658	11,279	4,618	4,057
Audit fees	89,442	8,542	80,900	14,436	6,189	1,887	5,492	22,852	11,520	11,699
Legal fees	19,247	1,388	17,859	2,295	984	829	873	6,707	3,214	1,860
Other professional fees/consultants	103,339	10,241	53,248	10,868	5,056	1,422	4,055	14,456	7,458	6,755
Staff development and training:										
Journals and publications	13,980	1,123	12,857	1,645	536	163	475	1,977	996	1,273
Conferences/conventions	55,395	3,990	51,405	9,805	5,331	357	1,426	14,783	7,553	5,399
Other staff development	204,973	9,405	195,568	11,553	31,340	29,717	372	35,595	7,335	57,241
Occupancy costs:										
Rent	9,600	9,600	–	–	–	–	–	–	–	–
Heating costs	13,333	–	8,073	–	–	–	–	–	–	–
Other utilities	395,067	10,563	210,010	–	28,547	6,870	–	35,335	23,436	76,633
Maintenance and repairs	778,805	18,093	478,303	7,098	35,312	19,876	3,977	109,154	41,118	172,337
Other occupancy costs	239,235	40	48,260	–	109	654	–	3,361	1,329	37,039
Rent subsidies	306,580	–	306,580	–	–	–	–	–	–	–
Consumable supplies:										
Office	200,932	66,201	134,731	14,624	10,847	4,052	11,061	40,276	13,161	19,891
Building/household	78,966	2,210	66,432	1,104	4,494	882	420	5,544	2,382	45,402
Educational/training	623,514	7,656	615,858	21,224	7,963	218	13,841	223,392	39,398	143,588
Food	103,604	98	77,937	2	–	–	–	–	9	73,286
Medical	73,854	1,713	72,141	1,524	653	148	223	9,161	1,586	57,355
Other consumable supplies	876,189	139,331	736,858	130,119	58,148	16,961	49,006	204,446	102,532	104,977
Depreciation - equipment	238,996	21,818	217,178	36,385	16,448	7,700	12,634	59,203	27,647	39,151
Depreciation - building	518,845	12,295	222,855	5,806	10,574	11,516	3,339	63,570	23,275	73,429
Equipment maintenance	19,696	1,616	18,080	3,840	1,013	362	2,250	4,762	2,024	1,914
Advertising	85,407	7,303	78,104	12,604	5,537	1,635	5,759	19,822	9,959	11,089
Printing	14,111	826	13,285	1,654	1,078	63	1,136	1,350	348	1,402
Telephone/communication	479,655	31,983	447,672	57,179	26,779	30,003	29,696	159,863	72,194	47,645
Postage and shipping	54,814	23,529	31,285	4,269	3,580	558	1,624	6,758	3,406	8,420
Transportation:										
Staff	155,564	1,176	153,851	26,509	7,174	11,261	–	28,781	62,454	4,585
Clients	5,067	–	5,067	–	–	–	–	–	–	3,537
Insurance:–										
Malpractice and bonding	111,688	17,773	92,605	16,525	7,085	2,160	6,286	26,159	13,188	13,392
Vehicles	8,756	836	7,920	1,413	606	185	538	2,237	1,128	1,145
Comprehensive property/liability	148,459	13,733	130,526	23,209	9,951	3,034	8,829	36,741	18,522	18,809
Membership dues	53,661	4,131	44,490	6,982	2,994	913	2,656	11,053	5,572	5,808
Interest expense	373,498	4,192	40,557	7,085	3,038	1,029	2,695	11,747	5,865	5,742
Other expenditures	161,567	(20,589)	135,845	4,516	2,635	604	1,719	7,210	3,628	6,933
Total expenditures	41,535,725	3,626,837	36,463,597	5,841,946	2,888,782	687,992	1,724,134	10,200,105	4,397,808	6,311,507
Administration allocation	–	(3,626,837)	3,626,837	595,154	311,715	76,445	190,330	1,051,730	465,334	668,470
Total expenses	$41,535,725	$ –	$40,090,434	$6,437,100	$3,200,497	$ 764,437	$1,914,464	$11,251,835	$4,863,142	$6,979,977

	Center							Amoskeag		Foundation
	Community Residence	Supportive Living	Other Mental Health	Other Non-BBH	Housing Bridge	Operating Property	Rental Property	Administration	Program Related	Administration
Personnel costs:										
Salary and wages	$ 273,159	$ 596,108	$ 43,805	$1,575,146	$ 127,525	$ –	$ –	$ 18,840	$ 17,155	$ –
Employee benefits	82,694	175,196	10,319	330,119	19,479	–	–	7,859	–	–
Payroll taxes	21,464	48,098	3,263	104,424	8,342	–	–	2,754	–	–
	377,317	819,402	57,387	2,009,689	155,346	–	–	29,453	17,155	–
Professional fees:										
Client evaluation/services	–	–	89	(24,264)	–	–	–	–	–	–
Audit fees	993	3,059	358	2,415	–	–	–	–	–	–
Legal fees	158	486	69	384	–	–	–	–	–	–
Other professional fees/consultants	611	1,893	265	409	–	26,219	13,631	–	–	–
Staff development and training:										
Journals and publications	86	837	706	4,163	–	–	–	–	–	–
Conferences/conventions	387	2,520	35	3,809	–	–	–	–	–	–
Other staff development	6,853	6,474	51	9,037	–	–	–	–	–	–
Occupancy costs:										
Rent	–	–	–	–	–	–	–	–	–	–
Heating costs	–	8,073	–	–	–	–	–	–	5,260	–
Other utilities	–	33,111	368	5,710	–	108,057	56,181	–	10,256	–
Maintenance and repairs	165	77,319	1,070	10,718	159	159,731	83,047	–	39,631	–
Other occupancy costs	95	5,617	35	21	–	122,337	63,605	–	4,993	–
Rent subsidies	–	–	–	–	306,580	–	–	–	–	–
Consumable supplies:										
Office	1,115	3,546	266	14,643	1,249	–	–	–	–	–
Building/household	162	4,986	67	989	–	–	–	–	10,324	–
Educational/training	1,043	3,432	453	148,050	13,256	–	–	–	–	–
Food	–	4,580	–	39	21	–	–	–	25,569	–
Medical	29	84	60	1,318	–	–	–	–	–	–
Other consumable supplies	9,016	28,751	3,179	24,632	5,091	–	–	–	–	–
Depreciation - equipment	2,385	8,978	1,062	5,585	–	–	–	–	–	–
Depreciation - building	–	26,782	4,351	213	–	173,591	90,252	–	19,852	–
Equipment maintenance	162	501	60	1,192	–	–	–	–	–	–
Advertising	858	2,643	310	7,888	–	–	–	–	–	–
Printing	28	87	11	6,117	11	–	–	–	–	–
Telephone/communication	1,002	8,396	1,223	12,620	1,072	–	–	–	–	–
Postage and shipping	294	905	106	1,340	25	–	–	–	–	–
Transportation:										
Staff	1,014	1,954	–	9,251	868	–	–	–	537	–
Clients	–	1,257	–	273	–	–	–	–	–	–
Insurance:										
Malpractice and bonding	1,136	3,501	409	2,764	–	–	–	–	1,310	–
Vehicles	97	299	35	237	–	–	–	–	–	–
Comprehensive property/liability	1,596	4,918	575	3,883	459	–	–	–	4,200	–
Membership dues	480	1,630	4,153	2,249	–	–	–	–	–	5,040
Interest expense	487	1,502	181	1,186	–	326,666	–	–	2,083	–
Other expenditures	308	3,358	112	103,829	993	–	–	–	818	45,493
Total expenditures	407,877	1,070,881	77,046	2,370,389	485,130	916,601	306,716	29,453	141,988	50,533
Administration allocation	48,440	108,569	7,959	86,987	15,704	–	–	–	–	–
Total program expenses	$ 456,317	$1,179,450	$ 85,005	$2,457,376	$ 500,834	$ 916,601	$ 306,716	$ 29,453	$ 141,988	$ 50,533

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Change in net assets	$ 4,990,626	$ 3,557,053
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	841,603	757,841
Amortization of debt issuance costs	10,461	10,461
Restricted contributions	(11,707)	(7,070)
Net realized and unrealized losses (gains) on investments	1,021,958	(1,095,838)
Gain on forgiveness of PPP loan	(4,442,424)	–
Change in operating assets and liabilities:		
Patient accounts receivable	(338,909)	1,172,594
Other accounts receivable	17,410	791,233
Prepaid expenses	227,491	25,918
Accounts payable	28,424	119,628
Accrued payroll, vacation and other accruals	(1,399,486)	342,481
Deferred revenue	(9,084)	(54,822)
Amounts held for patients and other deposits	(580)	(651)
Postretirement benefit obligation	5,011	(12,479)
Extended illness leave	(42,788)	4,737
Net cash provided by operating activities	898,006	5,611,086
Cash flows from investing activities:		
Purchases of property and equipment	(776,251)	(572,116)
Change in assets whose use is limited or restricted	22,756	(48,626)
Proceeds from sale of investments	1,486,501	2,015,905
Purchases of investments	(4,765,640)	(2,066,949)
Net cash used by investing activities	(4,032,634)	(671,786)
Cash flows from financing activities:		
Restricted contributions	11,707	7,070
Proceeds from issuance of long-term debt	17,253	–
Payments on long-term debt	(246,005)	(234,990)
Net cash used by financing activities	(217,045)	(227,920)
Net change in cash, restricted cash and cash equivalents	(3,351,673)	4,711,380
Cash, cash equivalents and restricted cash at beginning of year	14,330,151	9,618,771
Cash, cash equivalents and restricted cash at end of year	$10,978,478	$14,330,151
Supplemental disclosures:		
Interest paid	$ 296,348	$ 357,832

See accompanying notes.

1. Summary of Significant Accounting Policies

Nature of Operations

The Mental Health Center of Greater Manchester, Inc. (the Center) is a not-for-profit corporation organized under New Hampshire law to provide services in the areas of mental health, and related nonmental health programs. The Center is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Amoskeag Residences, Inc. (Amoskeag), a not-for-profit corporation formed through the Center, was organized to acquire real property in Manchester, New Hampshire and to operate thereon a project group home under a Section 202 direct loan of the National Housing Act. The project is regulated by the United States Department of Housing and Urban Development (HUD), and serves on average 12 chronically mentally ill individuals in New Hampshire. Amoskeag received funding under Section 8 of the National Housing Act and is subject to a housing assistance payments agreement.

In July 1990, the Center was reorganized and Manchester Mental Health Foundation, Inc. (the Foundation) became the sole corporate member of the Center. The Foundation is also a 501(c)(3). The Foundation's purpose is to raise and invest funds for the benefit of the Center. The Foundation had two additional affiliates, MMH Realty Corporation (Realty) and Manchester Mental Health Ventures Corporation (Ventures), both of which were formally dissolved during the year ended June 30, 2021.

In July 2017, the Center acquired commercial real estate in Manchester, New Hampshire that it previously leased a portion of. As of June 30, 2022, the Center occupies approximately _____ square feet of the approximately 65,000 square feet in the building (the Center occupied 43,000 square feet as of June 30, 2021). The remaining square footage is leased to unrelated third parties.

Basis of Presentation and Principles of Consolidation

The consolidated financial statements include the accounts of the Foundation, the Center and Amoskeag, collectively referred to as the Organization. All inter-company transactions and accounts have been eliminated in consolidation.

Use of Estimates

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

1. Summary of Significant Accounting Policies (Continued)

Income Taxes

The Organization consists of not-for-profit entities as described in Section 501(c)(3) of the Internal Revenue Code, and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. The Organization believes that it has appropriate support for the income tax positions taken and to be taken, and that its accruals for tax liabilities are adequate for all open tax years based on an assessment of many factors including experience and interpretations of tax laws applied to the facts of each matter. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income, has taken no significant uncertain tax positions that require disclosure in the accompanying consolidated financial statements and has no material liability for unrecognized tax benefits.

Cash, Cash Equivalents and Restricted Cash

The Organization considers cash in bank and all other highly liquid investments with an original maturity of three months or less to be cash and cash equivalents. The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk on these accounts.

Restricted cash consists of cash received by the Organization for resident deposits and replacement reserves as required by HUD. The cash received is recorded as restricted cash and a corresponding payable or deposit liability is recorded in the accompanying consolidated statements of financial position. The Organization maintains its restricted cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced losses in such accounts and believes it is not exposed to any significant risks on these accounts.

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash (a consensus of the FASB Emerging Issues Task Force)*, cash and restricted cash are presented together in the consolidated statement of cash flows.

The following table provides a reconciliation of cash and cash equivalents and restricted cash reported within the consolidated statements of financial position at that sum to the total of the same such amounts shown in the consolidated statements of cash flows:

	2022	2021
Cash and cash equivalents	$10,840,998	$14,209,783
Restricted cash	137,480	120,368
Total cash, cash equivalents and restricted cash	$10,978,478	$14,330,151

1. Summary of Significant Accounting Policies (Continued)

Patient Accounts Receivable

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. The estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than an allowance for doubtful accounts. Implicit price concessions relate primarily to amounts due directly from patients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical writeoffs and expected net collections, business and economic conditions, and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections as a primary source of information in estimating the collectability of its accounts receivable. Management believes its regular updates to the implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations.

Other Accounts Receivable

Other accounts receivable consists of amounts due from various grants and contracts entered into with the State of New Hampshire and federal government related to providing mental health services, amounts due from third-party managed care organizations and amounts due for services provided to other not-for-profit organizations. The amounts due from not-for-profit organizations and state and federal grants billed to the respective agencies are expected to be fully collectible. Accordingly, no allowance for doubtful amounts has been established. Amounts due from third-party managed care organizations represent management's best estimate of variable consideration expected to be received, and has been constrained to ensure a significant reversal of revenue will not occur.

Property and Equipment and Construction Commitments

Property and equipment are carried at cost if purchased or at estimated fair value at date of donation in the case of gifts, less accumulated depreciation. The cost of property, equipment and improvements is depreciated over the estimated useful life of the assets using the straight line method. Assets deemed to have a useful life greater than three years are deemed capital in nature. Estimated useful lives range from 3 to 40 years. Maintenance and repairs are charged to expense as incurred. At June 30, 2022, the Organization has outstanding construction commitments totaling approximately $3,226,495 to expand an existing facility. Construction of this facility commenced in June 2022 and is expected to be completed in May 2023. A construction loan has been entered into to finance this project. See note 9.

1. Summary of Significant Accounting Policies (Continued)

Debt Issuance Costs

Costs associated with the issuance of long-term debt are initially capitalized and amortized to interest expense over the respective life of the related obligation. The unamortized portion of debt issuance costs is presented as a component of long-term debt.

Vacation Pay and Fringe Benefits

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

Program Service Fees

Program service fee revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These revenues generally relate to contracts with patients in which the Organization's performance obligations are to provide health care services to patients. Revenues are recorded during the period obligations to provide health care services are satisfied. Performance obligations for services are generally satisfied over a period of less than one day.

The contractual relationships with patients, in most cases, also involve a third-party payor (Medicaid, Medicare, managed care organizations and commercial insurance companies) and the transaction prices for the services provided are dependent upon the terms provided by Medicaid, Medicare, managed care organizations and commercial insurance companies, the third-party payors. The payment arrangements with third-party payors for the services provided to related patients typically specify payments at amounts less than standard charges. The Organization receives reimbursement from Medicare, Medicaid and insurance companies at defined rates for services to clients covered by such third-party payor programs. Management continually reviews the revenue recognition process to consider and incorporate updates to laws and regulations and the frequent changes in managed care contractual terms resulting from contract renegotiations and renewals.

Settlements with third-party payors are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Organization's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated the adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known.

1. Summary of Significant Accounting Policies (Continued)

Rental Income

Rental income from operating leases leased by third parties is recognized over time on a straight-line basis in nonoperating revenue (expenses) over the noncancelable term of the related leases. Recognition of rental income commences when the tenant takes control of the space. Judgment is required to determine when a tenant takes control of the space, and accordingly, when to commence the recognition of rent. The Organization's leases generally provide for minimum rent and contain renewal options.

State and Federal Grant Revenue and Expenditures

The Center receives a number of grants from, and has entered into various contracts with, the State of New Hampshire and Federal government related to providing mental health services. Revenues and expenses under state and federal grant programs are recognized over time as the related expenditure is incurred. Grant monies that are advanced to the Organization prior to fiscal year end are recorded as deferred revenue until such time funds are expended.

Other Income

Other income predominately pertains to the portion of Medicaid capitated payments that exceed the standard fee for service reimbursement (based on a Department of Health and Human Services rate schedule) that the Center receives. Capitation is a payment methodology under which a provider receives a fixed amount per person to provide health care services to a specified population of patients during a specified time period. The Center is paid the fixed amount per person regardless of whether that person receives services or not. Other components of other income include meaningful use revenues, Medicaid directed payments, and other miscellaneous sources of income that are recognized when earned or upon receipt if the ultimate payment to be received is not estimable.

Performance Indicator

Excess of revenues over expenses is comprised of operating revenues and expenses and nonoperating revenues and expenses. For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of health care services are reported as operating revenue and expenses. Peripheral or incidental transactions are reported as nonoperating revenues or expenses, which include contributions, rental activities, net investment return, other nonoperating expenses, and contributions to charitable organizations.

Net Assets With Donor Restrictions

Gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (when a stipulated time restriction ends or purpose restriction is accomplished), restricted net assets are reclassified as net assets without donor restrictions and reported in the consolidated statement of operations as either net assets released from restrictions for operations (for noncapital-related items) or net assets released from restrictions for property, plant and equipment (for capital-related items). Some restricted net assets have been restricted by donors to be maintained by the Organization in perpetuity.

1. Summary of Significant Accounting Policies (Continued)

Except for contributions related to capital purchases, donor-restricted contributions whose restrictions are met within the same year as received are reported as contributions without donor restrictions in the accompanying consolidated financial statements.

Assets Whose Use is Limited or Restricted

Assets whose use is limited or restricted consist of donor-restricted funds.

Investments and Investment Income

Investments, including assets whose use is limited or restricted, are measured at fair value in the consolidated statements of financial position. Interest income on operating cash is reported within operating revenues. Net investment return on investments and assets whose use is limited or restricted (including realized and unrealized gains and losses on investments; investment fees and interest and dividends) is reported as nonoperating revenues and expenses. The Organization has elected to reflect changes in the fair value of investments and assets whose use is limited or restricted, including both increases and decreases in value whether realized or unrealized in nonoperating revenues or expenses.

Investment Return Objectives, Risk Parameters and Strategies

The Foundation has board designated and endowment assets. The Foundation has adopted investment policies, approved by the Board of Directors, for endowment assets that attempt to maintain the purchasing power of those endowment assets over the long term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of accumulated interest and dividend income to be reinvested or used as needed, while growing the funds if possible. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to reduce the exposure of the fund to unacceptable levels of risk.

Spending Policy for Appropriation of Assets for Expenditure

The Board of Directors of the Foundation determines the method to be used to appropriate endowment funds for expenditure. As a guideline, approximately 5% of the total value of the three year quarterly average of available funds is intended to be distributed annually. The corresponding calculated spending allocations are distributed in an annual installment from the current net total or accumulated net total investment returns for individual endowment funds. In establishing this policy, the Board of Directors considered the expected long term rate of return on its endowment. No amounts were appropriated for expenditure during the year ended June 30, 2022.

1. Summary of Significant Accounting Policies (Continued)

Retirement Benefits

The Center maintains a tax-sheltered annuity benefit program, which covers substantially all employees. Eligible employees may contribute up to maximum limitations (set annually by the IRS) of their annual salary. After one year's employment, the employee's contributions are matched by the Center up to 5% of their annual salary. The combined amount of employee and employer contributions is subject by law to yearly maximum amounts. The employer match was $754,330 and $709,932 for the years ended June 30, 2022 and 2021, respectively.

Extended Illness Leave Plan

The Center sponsors an unfunded extended illness leave plan for employees. Employees with at least 10 years of service are eligible to receive a lump sum payout of up to 100% of any accrued unused extended illness leave, based upon years of service at retirement. The Center incurred extended illness leave expenses totaling $64,478 and $45,395 during the years ended June 30, 2022 and 2021, respectively. The Center expects to make employer contributions totaling $112,000 for the fiscal year ending June 30, 2023. Liabilities recognized are based on a third party actuarial analysis.

The following table sets forth the change in the Center's extended illness leave plan liability during the years ended June 30:

	2022	2021
Statement of financial position liability at beginning of year	$(489,022)	$(484,285)
Net actuarial gain arising during the year	17,759	4,974
Increase from current year service and interest cost	(64,478)	(50,465)
Contribution made during the year	89,507	40,754
Statement of financial position liability at end of year	$(446,234)	$(489,022)

Postretirement Health Benefit Plan

The Center sponsors an unfunded defined benefit postretirement plan covering certain of its employees (employed prior to January 1, 1997). In 2007, all eligible active employees were offered and accepted a buyout of the program leaving the plan to provide medical benefits to eligible retired employees. As a result, no additional employees will be enrolled in the plan. Only current retirees participate in the plan.

During 1997, the Center amended the plan to freeze monthly premiums at their December 31, 1996 level and to no longer provide the postretirement benefit to employees hired after December 31, 1996. The Center recognized a net postretirement health benefit totaling $833 and $3,434 during the years ended June 30, 2022 and 2021, respectively. The Center expects to make employer contributions totaling $12,100 for the fiscal year ending June 30, 2023.

1. Summary of Significant Accounting Policies (Continued)

The following table sets forth the change in the Center's postretirement health benefit plan liability, as calculated by a third party actuary during the years ended June 30:

	2022	2021
Statement of financial position liability at beginning of year	$ (58,514)	$ (70,993)
Net actuarial (loss) gain arising during the year	(17,706)	312
Increase from current year service and interest cost	(1,531)	(1,406)
Contributions made during the year	14,226	13,573
Statement of financial position liability at end of year	$ (63,525)	$ (58,514)

Malpractice Loss Contingencies

The Center has an occurrence basis policy for its malpractice insurance coverage. An occurrence basis policy provides specific coverage for claims resulting from incidents that occur during the policy term, regardless of when the claims are reported to the insurance carrier. The possibility exists, as a normal risk of doing business, that malpractice claims in excess of insurance coverage may be asserted against the Center. In the event a loss contingency should occur, the Center would give it appropriate recognition in its consolidated financial statements.

Functional Expense Allocation

The costs of providing program services and other activities have been summarized on a functional basis in the consolidating statement of functional expenses. Accordingly, costs have been allocated among program services and supporting services benefitted.

Recent Accounting Pronouncements

In September 2020, the FASB Issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets.* ASU 2020-07 enhances the presentation of disclosure requirements for contributed nonfinancial assets. ASU 2020-07 requires organizations to present contributed nonfinancial assets as a separate line item in the statement of activities and disclose the amount of contributed nonfinancial assets recognized within the statement of activities by category that depicts the type of contributed nonfinancial assets, as well as a description of any donor-imposed restrictions associated with the contributed nonfinancial assets and the valuation techniques used to arrive at a fair value measure at initial recognition. ASU 2020-07 was effective for the Organization for transactions in which they serve as the resource recipient beginning July 1, 2021. The adoption of this ASU did not have a significant impact on the consolidated financial statements.

1. Summary of Significant Accounting Policies (Continued)

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)* (ASU 2016-02). Under ASU 2016-02, at the commencement of a long-term lease, lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. ASU 2016-02 is effective for the Organization on July 1, 2022. Lessees (for capital and operating leases) must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements. The modified retrospective approach would not require any transition accounting for leases that expired before the earliest comparative period presented. Lessees may not apply a full retrospective transition approach. The Organization is currently evaluating the impact of the pending adoption of ASU 2016-02 on the Organization's consolidated financial statements.

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The COVID-19 pandemic has significantly affected employees, patients, systems, communities and business operations, as well as the U.S. economy and certain business segments. In addition, COVID-19 could adversely affect the Organization's financial condition and results of operations if additional restrictions are put in place that limit the Organization's ability to provide in-person services. At the date of these consolidated financial statements, management is unable to quantify the potential effects of this pandemic on future operations.

The Organization believes the extent of the COVID-19 pandemic's adverse impact on operating results and financial condition has been and will continue to be driven by many factors, most of which are beyond control and ability to forecast. Such factors include, but are not limited to, the scope and duration of stay-at-home practices and business closures and restrictions, declines in patient volumes for an indeterminable length of time, increases in the number of uninsured and underinsured patients as a result of higher sustained rates of unemployment, incremental expenses required for supplies and personal protective equipment, and changes in professional and general liability exposure. Because of these and other uncertainties, the Organization cannot estimate the length or severity of the impact of the pandemic on its operations. Decreases in cash flows and results of operations may have an impact on the inputs and assumptions used in significant accounting estimates, including estimated implicit price concessions related to uninsured patient accounts, and professional and general liability reserves.

During the fourth quarter of fiscal 2020, the Organization received $428,451 from the $50 billion general distribution fund from the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) Provider Relief Fund. These distributions from the Provider Relief Fund are not subject to repayment, provided the Organization is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for healthcare-related expenses or lost revenue attributable to COVID-19. Such payments are accounted for as government grants, and are recognized on a systematic and rational basis as other income once there is reasonable assurance that the applicable terms and conditions required to retain the funds will be met. Based on an analysis of the compliance and reporting requirements of the Provider Relief Fund and the impact of the pandemic on operating results through June 30, 2020 and 2021, the Organization determined that it did not qualify to retain the funds and has recorded the full amount of the Provider Relief Funds received within accrued payroll, vacation and other accruals on the accompanying 2021 consolidated statements of financial position. The Organization repaid the funds in December 2021.

1. Summary of Significant Accounting Policies (Continued)

During 2020 and 2021, the Organization successfully petitioned all three managed care organizations to waive the Maintenance of Effort (MOE) provisions in each of the respective provider service agreements. The waiver period was effective for the period of July 1, 2019 through June 30, 2021, and is thereafter reinstated in the year ended June 30, 2022 with corresponding estimates by management of the ultimate settlements reflected in the June 30, 2022 consolidated financial statements.

Subsequent Events

Events occurring after the consolidated statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated subsequent events through November 8, 2022 which is the date the consolidated financial statements were available to be issued.

2. Program Service Fees From Third-Party Payors

The Center has agreements with third-party payors that provide payments to the Center at established rates. These payments include:

New Hampshire and Managed Medicaid - The Center is reimbursed for services from the State of New Hampshire and Managed Care Organizations for services rendered to Medicaid clients on the basis of fixed fee for service and case rates.

Approximately 78% and 77% of program service fee revenue is from participation in the state and managed care organization sponsored Medicaid programs for the years ended June 30, 2022 and 2021, respectively. Laws and regulations governing the Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates could change materially in the near term.

3. Patient Accounts and Other Receivables

Patient accounts receivable consists of the following at June 30:

	2022	2021
Due from clients	$ 117,302	$191,284
Managed Medicaid	172,440	226,030
Medicaid receivable	276,112	269,081
Medicare receivable	76,042	71,902
Other insurance	546,026	90,716
	$1,187,922	$849,013

3. Patient Accounts and Other Receivables (Continued)

Other accounts receivable consists of the following at June 30:

	2022	2021
State and federal grants receivable	$1,044,868	$ 903,799
Amounts due from third-party payors	264,062	393,170
Amounts due from other not-for-profit organizations	298,454	327,825
	$1,607,384	$1,624,794

4. Investments and Assets Whose Use is Limited or Restricted

Investments

Investments, stated at fair value, are comprised of the following at June 30:

	2022	2021
Cash and cash equivalents	$1,736,037	$ 21,683
Certificate of deposit	258,632	258,513
Fixed income securities	764,002	777,653
Mutual funds	4,424,204	4,219,468
Marketable alternative investments measured at net asset values	351,623	–
	$7,534,498	$5,277,317

Assets Whose Use is Limited or Restricted

The composition of assets whose use is limited or restricted, stated at fair value, is as follows at June 30:

	2022	2021
Donor restricted:		
Cash and cash equivalents	$115,565	$ 2,118
Fixed income securities	50,858	75,959
Common stock and mutual funds	301,042	412,144
	$467,465	$490,221

4. Investments and Assets Whose Use is Limited or Restricted (Continued)

Interest and dividend income, investment fees and net realized and unrealized gains and losses from assets whose use is limited and investments included in nonoperating revenues and expenses are comprised of the following at June 30:

	2022	2021
Interest and dividend income:		
Without donor restrictions	$ 230,343	$ 125,706
With donor restrictions	9,479	9,359
Investment fees:		
Without donor restrictions	(32,216)	(23,846)
With donor restrictions	(1,326)	(1,776)
Net realized gains:		
Without donor restrictions	62,118	238,539
With donor restrictions	2,556	17,759
Net unrealized gains (losses):		
Without donor restrictions	(1,043,700)	781,369
With donor restrictions	(42,949)	58,171
	$ (815,695)	$1,205,281

5. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. In determining fair value, the use of various valuation approaches, including market, income and cost approaches, is permitted.

A fair value hierarchy has been established based on whether the inputs to valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from sources independent of the reporting entity and unobservable inputs reflect the entity's own assumptions about how market participants would value an asset or liability based on the best information available. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The standard describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value.

The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used by the Organization for financial instruments measured at fair value on a recurring basis. The three levels of inputs are as follows:

Level 1 - Observable inputs such as quoted prices in active markets;

Level 2 - Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and

5. Fair Value Measurements (Continued)

Level 3 - Unobservable inputs in which there is little or no market data.

Assets and liabilities measured at fair value are based on one or more of three valuation techniques. The three valuation techniques are as follows:

- *Market approach* – Prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities;
- *Cost approach* – Amount that would be required to replace the service capacity of an asset (i.e., replacement cost); and
- *Income approach* – Techniques to convert future amounts to a single present amount based on market expectations (including present value techniques).

In determining the appropriate levels, the Organization performs a detailed analysis of the assets and liabilities. There have been no changes in the methodologies used at June 30, 2022 or 2021.

The following is a description of the valuation methodologies used:

Certificate of Deposit and Fixed Income Securities

The fair value is determined by using broker or dealer quotations, external pricing providers, or alternative pricing sources with reasonable levels of price transparency, which are primarily classified as Level 1 within the fair value hierarchy.

Mutual funds

Mutual funds are valued based on the closing net asset value (NAV) of the fund as reported in the active market in which the security is traded, which generally results in classification as Level 1 within the fair value hierarchy.

Alternative Investments Measured at NAV

The Organization invests in certain alternative investments that may include limited partnership interests in investment funds, which, in turn, invest in diversified portfolios predominantly comprised of equity and fixed income securities, as well as options, futures contracts, and some other less liquid investments. Management has approved procedures pursuant to the methods in which the Organization values these investments at fair value, which ordinarily will be the amount equal to the pro-rata interest in the net assets of the limited partnership, as such value is supplied by, or on behalf of, each investment from time to time, usually monthly and/or quarterly by the investment manager. These investments are classified at net asset value.

5. Fair Value Measurements (Continued)

Organization management is responsible for the fair value measurements of alternative investments reported in the consolidated financial statements. Such amounts are generally determined using audited financial statements of the funds and/or recently settled transactions. Because of inherent uncertainty of valuation of certain alternative investments, the estimate of the fund manager or general partner may differ from actual values, and differences could be significant. Management believes that reported fair values of its alternative investments at the consolidated balance sheet dates are reasonable.

The following table presents by level, within the fair value hierarchy, the Foundation investments and assets limited as to use, as of June 30, 2022 and 2021. As required by professional accounting standards, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

Description	Level 1	Level 2	Level 3	Total
2022				
Cash and cash equivalents	$1,766,104	$ –	$ –	$1,766,104
Certificate of deposit	258,632	–	–	258,632
Fixed income:				
Corporate bonds	777,234	–	–	777,234
U.S. Government bonds	20,000	–	–	20,000
Mutual funds:				
Emerging markets equity	115,660	–	–	115,660
Global bond	102,547	–	–	102,547
Global equity – large cap	84,645	–	–	84,645
Intermediate/long-term high quality U.S.	152,739	–	–	152,739
Large cap foreign equity	427,190	–	–	427,190
Large cap U.S. blend equity	1,327,234	–	–	1,327,234
Large cap U.S. value equity	864,508	–	–	864,508
Market neutral	126,675	–	–	126,675
Sector	447,238	–	–	447,238
Short-term bond	284,909	–	–	284,909
Small cap U.S. value equity	268,971	–	–	268,971
Strategic income	252,994	–	–	252,994
Tactical	145,326	–	–	145,326
Ultrashort bond	227,734	–	–	227,734
	$7,650,340	$ –	$ –	7,650,340
Marketable alternative investments measured at NAV				351,623
				$8,001,963

5. Fair Value Measurements (Continued)

Description	Level 1	Level 2	Level 3	Total
2021				
Cash and cash equivalents	$ 23,801	$ –	$ –	$ 23,801
Certificate of deposit	258,513	–	–	258,513
Fixed income:				
Corporate bonds	853,612	–	–	853,612
Mutual funds:				
Bank loans	107,836	–	–	107,836
Emerging markets bond	45,190	–	–	45,190
Emerging markets equity	220,707	–	–	220,707
Global bond	113,266	–	–	113,266
Intermediate/long-term high quality U.S.	119,332	–	–	119,332
Large cap foreign equity	733,604	–	–	733,604
Large cap U.S. blend equity	1,458,500	–	–	1,458,500
Large cap U.S. growth equity	265,710	–	–	265,710
Large cap U.S. value equity	301,451	–	–	301,451
Market neutral	79,489	–	–	79,489
Sector	455,658	–	–	455,658
Short-term bond	150,310	–	–	150,310
Small cap U.S. value equity	267,085	–	–	267,085
Strategic income	223,212	–	–	223,212
Tactical	90,262	–	–	90,262
	$5,767,538	$ –	$ –	$5,767,538

6. Property and Equipment

Property and equipment consisted of the following at June 30:

	2022	2021
Operating properties:		
Land	$ 1,917,370	$ 1,902,002
Buildings and improvements	14,526,184	14,237,690
Furniture and equipment	3,620,258	3,241,401
Construction in process	308,090	–
	20,371,902	19,381,093
Less accumulated depreciation	(8,744,398)	(7,968,036)
	11,627,504	11,413,057
Commercial rental properties:		
Land	233,658	249,026
Buildings and improvements	3,028,816	3,228,030
	3,262,474	3,477,056
Less accumulated depreciation	(380,644)	(315,427)
	2,881,830	3,161,629
	$14,509,334	$14,574,686

6. Property and Equipment (Continued)

Depreciation expense for the year ended June 30, 2022 was $841,603 of which $756,920 is reflected in operations and $84,683 is reflected in nonoperating activity related to rental properties. Depreciation expense for the year ended June 30, 2021 was $757,841 of which $667,589 is reflected in operations and $90,252 is reflected in nonoperating activity related to rental properties.

7. Deferred Revenue

Deferred revenue consisted of the following at June 30:

	2022	2021
TUFTS Senior Grant	$55,304	$ 55,000
Miscellaneous deferred revenue	604	13,785
Pearl Manor Seniors Initiative Grant	–	12,722
People With Disabilities First Aid Grant	–	9,650
YEP grant funds	26,165	–
	$82,073	$ 91,157

8. Line of Credit

As of June 30, 2022 and 2021, the Center had available a line of credit with a bank providing for maximum borrowings of $2,500,000. There were no borrowings outstanding at June 30, 2022 and 2021. The line is secured by all business assets of the Center and was not utilized as of June 30, 2022. These funds are available with interest charged at TD Bank, N.A. base rate (3.25% as of June 30, 2022). The line of credit is due on demand and is set to expire on April 30, 2024.

9. Long-Term Debt

On April 20, 2020, the Organization entered into a promissory note for an unsecured loan in the amount of $4,390,000 through the Paycheck Protection Program (PPP) established by the CARES Act and administered by the U.S. Small Business Administration (SBA). The PPP provides loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses of the qualifying organization. The loan and accrued interest had original terms that were forgivable as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels for an eight-week period or a 24-week covered period, as defined. The amount of loan forgiveness would be reduced if the borrower terminated employees or reduced salaries during the covered period. Certain modifications to PPP loan terms were signed into law in June 2020 and October 2020 that changed the forgiveness, covered period, deferral period and forgiveness periods. The PPP loan was made for the purpose of securing funding for salaries and wages of employees that may have otherwise been displaced by the outbreak of COVID-19 and the resulting detrimental impact on the Organization's operations. The loan bore interest at 1.0%, with principal and interest payments deferred until the date the SBA remits forgiveness to the lender or ten months following the end of the covered period. After that, the loan and interest would be paid back over a period of two years, if the loan is not forgiven under the terms of the PPP.

9. Long-Term Debt (Continued)

On August 2, 2021, the Organization received approval for full forgiveness from the SBA. Upon receiving full forgiveness during the year ended June 30, 2022, the Organization recorded a gain on extinguishment of long-term debt for the full $4,390,000 and forgiven accrued interest of $52,424 for a total amount recognized of $4,442,424.

On May 25, 2022, the Organization entered into a promissory note with the New Hampshire Housing Finance Authority (NHHFA). NHHFA provides for construction advances and will provide up to $1,500,000 interest free for the use of construction and renovations of 323 Manchester Street in the City of Manchester, New Hampshire. If the Organization remains compliant with the note's requirements, the note will be extinguished in full after a term of thirty years. As of June 30, 2022, $17,253 of the loan has been drawn against incurred construction costs to date.

Long-term debt consisted of the following at June 30:

	2022	2021
Bond payable to a bank, due July 2027, with interest only payments at 3.06% through February 2026. Fixed principal payments commence March 2026. Secured by specific real estate	$5,760,000	$ 5,760,000
Note payable to a bank, due March 2026, monthly principal payments of $23,433, plus interest at a 4.4% interest rate per annum. Secured by specific real estate	937,289	1,170,293
Note payable to a bank, due July 2025, monthly principal and interest payments of $1,221 at a 3.27% interest rate. Secured by specific real estate	42,959	55,960
Promissory note payable to NHHFA for construction and renovations, no monthly principal or interest payments	17,253	–
PPP loan	–	4,390,000
	6,757,501	11,376,253
Less current portion	(246,442)	(219,207)
Less unamortized debt issuance costs	(53,176)	(63,637)
	$6,457,883	$11,093,409

In connection with the line of credit, note payable and bond payable agreements, the Center is required to comply with certain restrictive financial covenants including, but not limited to, debt service coverage and days cash on hand ratios. At June 30, 2022, the Organization was in compliance with these restrictive covenants.

Aggregate principal payments on long-term debt due within the next five years and thereafter are as follows:

Year ending June 30:	
2023	$ 246,442
2024	246,892
2025	247,362
2026	314,484
2027	292,857
Thereafter	5,409,464
	$6,757,501

9. Long-Term Debt (Continued)

Interest expense for the years ending June 30, 2022 and 2021 was $253,531 and $373,498, respectively. In accordance with ASU 2015-03, the amortization of debt issuance costs of $10,461 is reflected in interest expense at June 30, 2022 and 2021. The remaining balance of $243,070 and $363,037, respectively, is interest related to the above debt for the years ended June 30, 2022 and 2021, respectively.

10. Lease Obligations

The Center leases certain facilities and equipment under operating leases which expire at various dates. Aggregate future minimum payments under noncancelable operating leases with terms of one year or more as of June 30, 2022 are as follows:

2023	$40,187
2024	10,508
2025	1,255
	$51,950

Rent expense incurred by the Center was $93,751 and $116,031 for the years ended June 30, 2022 and 2021, respectively.

11. Leases in Financial Statements of Lessors

In July 2017, the Center acquired an office building it previously partially leased located at 2 Wall Street in Manchester, New Hampshire. The Center leases the real estate it does not occupy to nonrelated third parties. Aggregate future minimum lease payments to be received from tenants under noncancelable operating leases with terms of one year or more as of June 30, 2022 are as follows:

2023	$ 403,574
2024	313,872
2025	194,205
2026	141,626
2027	41,010
	$1,094,287

Rental revenue related to these noncancelable operating leases was $397,385 and $402,911 for the years ended June 30, 2022 and 2021, respectively.

12. Concentrations of Credit Risk

The Center grants credit without collateral to its clients, most who are area residents and are insured under third-party payor agreements. The mix of receivables due from clients and third-party payors is as follows at June 30:

	2022	2021
Due from clients	38%	39%
Managed Medicaid	11	10
Medicaid receivable	12	10
Medicare receivable	4	4
Other insurance	35	37
	100%	100%

13. Net Assets With Donor Restrictions

Net assets with donor restrictions are available for the following purposes at June 30:

	2022	2021
Purpose restriction:		
Educational scholarships and program related activities	$235,168	$257,924
Perpetual in nature:		
Investments to be held in perpetuity, the income from which is restricted to support educational scholarships and program related activities	232,297	232,297
	$467,465	$490,221

14. Liquidity and Availability

Financial assets available for general expenditure within one year of the statement of financial position date, consist of the following at June 30, 2022:

Financial assets at year end:	
Cash and cash equivalents	$10,840,998
Patient accounts receivable	1,187,922
Other accounts receivable	1,607,384
Investments	7,534,498
Financial assets available to meet general expenditures within one year	$21,170,802

The Foundation receives contributions restricted by donors, and considers contributions restricted for programs which are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures.

Supplementary Information

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2022

ASSETS

	Center	Foundation	Amoskeag	Elimi-nations	Total
Current assets:					
Cash and cash equivalents	$10,743,578	$ 46,235	$ 44,849	$ 6,336	$10,840,998
Restricted cash	4,059	–	133,421	–	137,480
Patient accounts receivable	1,187,922	–	–	–	1,187,922
Other accounts receivable	1,606,473	(35)	946	–	1,607,384
Due from affiliate	194,390	–	–	(194,390)	–
Investments – short-term	258,632	–	–	–	258,632
Prepaid expenses	302,767	–	1,304	–	304,071
Total current assets	14,297,821	46,200	180,520	(188,054)	14,336,487
Investments – long-term	10,000	7,265,866	–	–	7,275,866
Assets whose use is limited or restricted	–	467,465	–	–	467,465
Property and equipment, net of accumulated depreciation	14,365,512	–	143,822	–	14,509,334
Total assets	$28,673,333	$7,779,531	$324,342	$(188,054)	$36,589,152

LIABILITIES AND NET ASSETS

	Center	Foundation	Amoskeag	Eliminations	Total
Current liabilities:					
Accounts payable	$ 332,399	$ –	$ 2,097	$ –	$ 334,496
Accrued payroll, vacation and other accruals	3,252,015	710	2,586	–	3,255,311
Deferred revenue	82,073	–	–	–	82,073
Due to affiliate	–	188,054	–	(188,054)	–
Current portion of long-term debt	231,427	–	15,015	–	246,442
Amounts held for patients and other deposits	19,344	–	2,227	–	21,571
Total current liabilities	3,917,258	188,764	21,925	(188,054)	3,939,893
Extended illness leave, long term	446,234	–	–	–	446,234
Post-retirement benefit obligation	63,525	–	–	–	63,525
Long-term debt, less current maturities and unamortized debt issuance costs	6,429,939	–	27,944	–	6,457,883
Total liabilities	10,856,956	188,764	49,869	(188,054)	10,907,535
Net assets:					
Without donor restrictions	17,816,377	7,123,302	274,473	–	25,214,152
With donor restrictions	–	467,465	–	–	467,465
Total net assets	17,816,377	7,590,767	274,473	–	25,681,617
Total liabilities and net assets	$28,673,333	$7,779,531	$324,342	$(188,054)	$36,589,152

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF ACTIVITIES
AND CHANGES IN NET ASSETS

Year Ended June 30, 2022

	Center	Foundation		Amoskeag	
	Without Donor Restriction	Without Donor Restriction	With Donor Restriction	Without Donor Restriction	Total
Revenues and other support:					
Program service fees	$30,930,838	$ –	$ –	$ –	$30,930,838
Fees and grants from government agencies	9,655,292	–	–	–	9,655,292
Program rental income	133,413	–	–	184,543	317,956
Interest income	37,024	–	–	–	37,024
Other income	6,066,511	–	–	23	6,066,534
Total revenues and other support	46,823,078	–	–	184,566	47,007,644
Operating expenses:					
Program services:					
Children and adolescents	6,508,139	–	–	–	6,508,139
Emergency services	1,439,486	–	–	–	1,439,486
Vocational services	736,943	–	–	–	736,943
Noneligibles	1,713,385	–	–	–	1,713,385
Multiservice team	10,964,311	–	–	–	10,964,311
ACT team	4,544,419	–	–	–	4,544,419
Crisis unit	7,761,365	–	–	–	7,761,365
Community residences and support living	1,727,509	–	–	–	1,727,509
HUD residences	–	–	–	160,369	160,369
Housing bridge program	531,045	–	–	–	531,045
Other	4,363,313	–	–	–	4,363,313
Total program services	40,289,915	–	–	160,369	40,450,284
Support services:					
Management and general	4,692,236	–	–	29,489	4,721,725
Operating property	633,221	–	–	–	633,221
Interest expense	251,875	–	–	1,656	253,531
Total operating expenses	45,867,247	–	–	191,514	46,058,761
Income (loss) from operations	955,831	–	–	(6,948)	948,883

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF ACTIVITIES
AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended June 30, 2022

	Center	Foundation		Amoskeag	
	Without Donor Restriction	Without Donor Restriction	With Donor Restriction	Without Donor Restriction	Total
Income (loss) from operations	$ 955,831	$ –	$ –	$ (6,948)	$ 948,883
Nonoperating revenue (expenses):					
PPP loan forgiveness	4,442,424	–	–	–	4,442,424
Commercial rental income	397,385	–	–	–	397,385
Rental property expense	(299,300)	–	–	–	(299,300)
Contributions	313,765	20,312	11,707	–	345,784
Net investment gain	–	(783,455)	(32,240)	–	(815,695)
Dues	–	(5,040)	–	–	(5,040)
Donations to charitable organizations	–	–	(2,223)	–	(2,223)
Miscellaneous expenses	–	(21,592)	–	–	(21,592)
Nonoperating revenue (expenses), net	4,854,274	(789,775)	(22,756)	–	4,041,743
Excess (deficiency) of revenues over expenses	5,810,105	(789,775)	(22,756)	(6,948)	4,990,626
Net transfer (to) from affiliate	(2,030,000)	2,030,000	–	–	–
Increase (decrease) in net assets	3,780,105	1,240,225	(22,756)	(6,948)	4,990,626
Net assets at beginning of year	14,036,272	5,883,077	490,221	281,421	20,690,991
Net assets at end of year	$17,816,377	$7,123,302	$467,465	$274,473	$25,681,617

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES

For the Year Ended June 30, 2022

	BBH Receivable Beginning of Year	BBH Revenues Per Audited Financial Statements	Receipts for Year	BBH Receivable End of Year
Contract year, June 30, 2022	$566,631	$3,351,215	$(3,534,004)	$383,842

	Amount
Analysis of receipts:	
Date of receipt/deposit:	
July 23, 2021	$ 58,209
July 26, 2021	139,634
August 23, 2021	88,604
August 30, 2021	140,269
September 27, 2021	139,908
October 6, 2021	102,644
October 27, 2021	159,717
December 1, 2021	102,644
December 9, 2021	414,178
January 6, 2022	103,268
January 26, 2022	885
January 31, 2022	169,077
February 9, 2022	102,644
February 28, 2022	885
March 3, 2022	20,651
March 10, 2022	102,644
March 15, 2022	18,696
March 16, 2022	17,010
March 23, 2022	568,813
March 28, 2022	123,354
April 22, 2022	337,760
April 22, 2022	117,137
May 4, 2022	17,022
May 11, 2022	102,644
May 26, 2022	25,377
June 3, 2022	243,520
June 21, 2022	100,005
June 22, 2022	16,805
	$3,534,004

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES

Year Ended June 30, 2022

	Total Agency	Administration	Total Center Programs	Child and Adolescents	Emergency Services	Vocational Services	Non-Eligibles	Mental Health Multi-Service Team
Program service fees:								
Net client fees	$ 160,570	$ –	$ 160,570	(13,067)	46,009	(5,002)	(18,775)	(77,558)
HMO's	2,030,013	–	2,030,013	443,519	184,737	–	438,800	542,624
Blue Cross/Blue Shield	2,486,717	–	2,486,717	525,237	205,955	–	512,628	590,686
Medicaid	23,994,024	–	23,994,024	8,178,378	547,883	427,663	286,336	7,800,737
Medicare	1,140,791	–	1,140,791	1,064	14,016	(2)	198,526	815,675
Other insurance	1,107,993	–	1,107,993	257,717	70,697	(1,675)	223,349	501,863
Other program fees	10,730	–	10,730	156	3,480	–	1,442	1,592
	30,930,838	–	30,930,838	9,393,004	1,072,777	420,984	1,642,306	10,175,619
Local and county government:								
Division for Children, youth and families	8,790	–	8,790	8,790	–	–	–	–
Donations/contributions	340,048	–	340,048	–	–	–	–	25,000
Federal funding path	43,728	–	43,728	–	–	–	–	–
Rental income	317,956	–	133,413	–	–	–	–	–
Interest income	37,024	–	37,024	–	–	–	–	–
BBH:								
Bureau of Behavioral Health	3,351,215	–	3,351,215	12,926	–	23,158	1,695	6,788
Other revenues	11,978,045	8,500	11,969,522	1,856,119	944,537	147,919	110,937	1,482,211
	16,076,806	8,500	15,883,740	1,877,835	944,537	171,077	112,632	1,513,999
Total program revenues	$47,007,644	$ 8,500	$46,814,578	$11,270,839	$ 2,017,314	$ 592,061	$ 1,754,938	$11,689,618

	Center							
	ACT Team	Crisis Unit	Community Residence	Supportive Living	Other Mental Health	Other Non-BBH	Housing Bridge	Amoskeag
Program service fees:								
Net client fees	$ 76,882	$ 42,974	$ (703)	$ (948)	$ –	$ 110,758	$ –	$ –
HMO's	15,449	396,169	–	–	–	8,715	–	–
Blue Cross/Blue Shield	42,706	610,940	–	–	–	(1,435)	–	–
Medicaid	2,860,965	2,713,620	661,979	466,321	1,382	48,760	–	–
Medicare	108,949	908	(4)	–	–	1,659	–	–
Other insurance	(56,720)	105,391	–	(667)	–	8,038	–	–
Other program fees	(171)	4,182	–	49	–	–	–	–
	3,048,060	3,874,184	661,272	464,755	1,382	176,495	–	–
Local and county government:								
Division for Children, youth and families	–	–	–	–	–	–	–	–
Donations/contributions	–	–	–	–	–	315,048	–	–
Federal funding path	–	–	–	–	–	43,728	–	–
Rental income	–	1,911	–	119,701	–	11,801	–	184,543
Interest income	–	–	–	–	–	37,024	–	–
BBH:								
Bureau of Behavioral Health	526,418	2,591,905	295	915	57,885	129,230	–	–
Other revenues	966,756	680,902	35,865	270,113	–	5,136,559	337,604	23
	1,493,174	3,274,718	36,160	390,729	57,885	5,673,390	337,604	184,566
Total program revenues	$ 4,541,234	$ 7,148,902	$ 697,432	$ 855,484	$ 59,267	$ 5,849,885	$ 337,604	$ 184,566

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2021

ASSETS

	Center	Foundation	Amoskeag	Elimi-nations	Total
Current assets:					
Cash and cash equivalents	$14,075,596	$ 43,916	$ 79,062	$ 11,209	$14,209,783
Restricted cash	4,638	–	115,730	–	120,368
Patient accounts receivable	849,013	–	–	–	849,013
Other accounts receivable	1,623,780	(35)	1,049	–	1,624,794
Due from affiliate	–	821,102	–	(821,102)	–
Investments – short-term	258,513	–	–	–	258,513
Prepaid expenses	530,871	–	691	–	531,562
Total current assets	17,342,411	864,983	196,532	(809,893)	17,594,033
Investments – long-term	–	5,018,804	–	–	5,018,804
Assets whose use is limited or restricted	–	490,221	–	–	490,221
Property and equipment, net of accumulated depreciation	14,426,926	–	147,760	–	14,574,686
Total assets	$31,769,337	$6,374,008	$344,292	$(809,893)	$37,677,744

LIABILITIES AND NET ASSETS

	Center	Foundation	Amoskeag	Eliminations	Total
Current liabilities:					
Accounts payable	$ 303,975	$ –	$ 2,097	$ –	$ 306,072
Accrued payroll, vacation and other accruals	4,703,925	710	2,586	–	4,707,221
Deferred revenue	91,157	–	–	–	91,157
Due to affiliate	809,893	–	–	(809,893)	–
Current portion of long-term debt	204,192	–	15,015	–	219,207
Amounts held for patients and other deposits	19,923	–	2,228	–	22,151
Total current liabilities	6,133,065	710	21,926	(809,893)	5,345,808
Extended illness leave, long term	489,022	–	–	–	489,022
Post-retirement benefit obligation	58,514	–	–	–	58,514
Long-term debt, less current maturities and unamortized debt issuance costs	11,052,464	–	40,945	–	11,093,409
Total liabilities	17,733,065	710	62,871	(809,893)	16,986,753
Net assets:					
Without donor restrictions	14,036,272	5,883,077	281,421	–	20,200,770
With donor restrictions	–	490,221	–	–	490,221
Total net assets	14,036,272	6,373,298	281,421	–	20,690,991
Total liabilities and net assets	$31,769,337	$6,374,008	$344,292	$(809,893)	$37,677,744

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF ACTIVITIES
AND CHANGES IN NET ASSETS

Year Ended June 30, 2021

	Center	Foundation		Amoskeag	
	Without Donor Restriction	Without Donor Restriction	With Donor Restriction	Without Donor Restriction	Total
Revenues and other support:					
Program service fees	$28,930,106	$ –	$ –	$ –	$28,930,106
Fees and grants from government agencies	6,388,792	–	–	–	6,388,792
Program rental income	136,340	–	–	201,656	337,996
Interest income	25,328	–	–	–	25,328
Other income	7,502,187	–	–	64	7,502,251
Total revenues and other support	42,982,753	–	–	201,720	43,184,473
Operating expenses:					
Program services:					
Children and adolescents	5,834,861	–	–	–	5,834,861
Emergency services	2,885,744	–	–	–	2,885,744
Vocational services	686,963	–	–	–	686,963
Noneligibles	1,721,439	–	–	–	1,721,439
Multiservice team	10,188,358	–	–	–	10,188,358
ACT team	4,391,943	–	–	–	4,391,943
Crisis unit	6,305,765	–	–	–	6,305,765
Community residences and support living	1,476,769	–	–	–	1,476,769
HUD residences	–	–	–	139,905	139,905
Housing bridge program	485,130	–	–	–	485,130
Other	2,446,068	–	–	–	2,446,068
Total program services	36,423,040	–	–	139,905	36,562,945
Support services:					
Management and general	3,622,645	–	–	29,453	3,652,098
Operating property	589,935	–	–	–	589,935
Interest expense	371,415	–	–	2,083	373,498
Total operating expenses	41,007,035	–	–	171,441	41,178,476
Income from operations	1,975,718	–	–	30,279	2,005,997

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF ACTIVITIES
AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended June 30, 2021

	Center	Foundation		Amoskeag	
	Without Donor Restriction	Without Donor Restriction	With Donor Restriction	Without Donor Restriction	Total
Income from operations	$ 1,975,718	$ –	$ –	$ 30,279	$ 2,005,997
Nonoperating revenue (expenses):					
Rental income	402,911	–	–	–	402,911
Rental property expense	(306,716)	–	–	–	(306,716)
Contributions	290,684	2,359	7,070	–	300,113
Net investment gain (loss)	–	1,121,768	83,513	–	1,205,281
Dues	–	(5,040)	–	–	(5,040)
Donations to charitable organizations	–	–	(41,957)	–	(41,957)
Miscellaneous expenses	–	(3,536)	–	–	(3,536)
Nonoperating revenue, net	386,879	1,115,551	48,626	–	1,551,056
Excess of revenues over expenses	2,362,597	1,115,551	48,626	30,279	3,557,053
Net transfer (to) from affiliate	(781,715)	781,715	–	–	–
Increase in net assets	1,580,882	1,897,266	48,626	30,279	3,557,053
Net assets at beginning of year	12,455,390	3,985,811	441,595	251,142	17,133,938
Net assets at end of year	$14,036,272	$5,883,077	$490,221	$281,421	$20,690,991

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES

For the Year Ended June 30, 2021

	BBH Receivable Beginning of Year	BBH Revenues Per Audited Financial Statements	Receipts for Year	BBH Receivable End of Year
Contract year, June 30, 2021	$763,954	$2,718,925	$(2,916,248)	$566,631

	Amount
Analysis of receipts:	
Date of receipt/deposit:	
July 13, 2020	$ 141,892
September 2, 2020	251,671
October 5, 2020	391,777
November 2, 2020	112,104
December 24, 2020	278,768
December 28, 2020	885
January 21, 2021	416,958
January 22, 2021	139,384
March 18, 2021	141,154
March 19, 2021	310,159
April 1, 2021	139,384
April 6, 2021	164,635
April 27, 2021	139,884
April 30, 2021	20,208
June 23, 2021	267,385
	$2,916,248

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES

Year Ended June 30, 2021

	Total Agency	Administration	Total Center Programs	Mental Health: Child and Adolescents	Mental Health: Emergency Services	Mental Health: Vocational Services	Mental Health: Non-Eligibles	Mental Health: Multi-Service Team
Program service fees:								
Net client fees	$ (209,410)	$ –	$ (209,410)	$ (34,518)	$ 165,722	$ (2,603)	$ (58,831)	$ (500,569)
HMO's	2,092,284	–	2,092,284	496,600	243,391	–	461,924	585,327
Blue Cross/Blue Shield	2,416,304	–	2,416,304	448,477	340,069	–	486,498	558,152
Medicaid	22,323,837	–	22,323,837	7,439,458	624,929	301,516	267,310	7,994,247
Medicare	1,380,071	–	1,380,071	1,747	16,975	(91)	241,616	980,440
Other insurance	955,847	–	955,847	197,560	31,197	4,563	147,378	355,923
Other program fees	(28,827)	–	(28,827)	(460)	(10,079)	–	(3,912)	(4,462)
	28,930,106	–	28,930,106	8,548,864	1,412,204	303,385	1,541,983	9,969,058
Local and county government:								
Division for Children, youth and families	3,540	–	3,540	3,540	–	–	–	–
Federal funding path	43,728	–	43,728	–	–	–	–	–
Rental income	337,996	–	136,340	–	–	–	–	–
Interest income	25,328	–	25,328	–	–	–	–	–
BBH:								
Bureau of Behavioral Health	1,628,880	–	1,628,880	–	440,880	–	–	–
Other	1,042,777	–	1,042,777	–	–	–	–	–
Other revenues	11,172,118	–	11,172,054	2,151,621	1,022,940	187,570	94,111	2,167,105
	14,254,367	–	14,052,647	2,155,161	1,463,820	187,570	94,111	2,167,105
Total program revenues	$43,184,473	$ –	$42,982,753	$10,704,025	$ 2,876,024	$ 490,955	$ 1,636,094	$12,136,163

	Center							
	ACT Team	Crisis Unit	Community Residence	Supportive Living	Other Mental Health	Other Non-BBH	Housing Bridge	Amoskeag
Program service fees:								
Net client fees	$ (96,345)	$ 228,559	$ (20)	$ (295)	$ –	$ 89,490	$ –	$ –
HMO's	3,856	295,303	–	–	–	5,883	–	–
Blue Cross/Blue Shield	61,761	520,158	–	–	–	1,189	–	–
Medicaid	2,760,953	1,880,488	501,556	482,720	1,536	69,124	–	–
Medicare	134,412	4,952	20	–	–	–	–	–
Other insurance	89,370	118,106	–	(24)	–	11,774	–	–
Other program fees	(473)	(12,370)	–	(144)	–	3,073	–	–
	2,953,534	3,035,196	501,556	482,257	1,536	180,533	–	–
Local and county government:								
Division for Children, youth and families	–	–	–	–	–	–	–	–
Federal funding path	–	–	–	–	–	43,728	–	–
Rental income	–	2,023	–	129,425	–	4,892	–	201,656
Interest income	–	–	–	–	–	25,328	–	–
BBH:								
Bureau of Behavioral Health	450,000	675,000	–	–	63,000	–	–	–
Other	–	1,042,777	–	–	–	–	–	–
Other revenues	1,254,408	1,747,929	49,319	339,711	1,368	1,707,222	448,750	64
	1,704,408	3,467,729	49,319	469,136	64,368	1,781,170	448,750	201,720
Total program revenues	$ 4,657,942	$ 6,502,925	$ 550,875	$ 951,393	$ 65,904	$ 1,961,703	$ 448,750	$ 201,720

MANCHESTER MENTAL HEALTH FOUNDATION, INC.
AND
THE MENTAL HEALTH CENTER OF GREATER MANCHESTER, INC.
BOARD OF DIRECTORS
2022 - 2023

Elaine Michaud, *Board Chair*; Supervisor, Neighborhood & Family Health, Manchester Health Department
Board Term: 3 years, May 2021 through September 2024

Michael Reed, *Board Vice Chair*; Stebbins Commercial Properties, LLC
Board Term: 6 years, October 2019 through September 2025

Brent Kiley, *Board Treasurer*; Managing Director, Rise Private Wealth Management
Board Term: 6 years, October 2017 through September 2023

Philip Alexakos, *Board Secretary*; Chief Operations Officer, Manchester Health Department
Board Term: 6 years, October 2021 through September 2027

Mark Burns, Senior Sales Executive, Wieczorek Insurance
Board Term: 6 years, October 2019 through September 2025

Ronald Caron, Attorney, Devine Millimet Law Firm
Board Term: 6 years, October 2019 through September 2025

Courtney Carrier, Project Designer, Lavallee Brensinger Architects
Board Term: 6 years, October 2021 through September 2027

Lt. Derek Cataldo, Legal and Professional Standards Division, Manchester NH Police Dept.
Board Term: 6 years, November 2021 through September 2027

Stacy Champey, Multi-Tiered System of Support District Coach, Manchester School District
Board Term: 6 years, June 2022 through October 2028

Jeff Eisenberg, President, EVR Advertising
Board Term: 6 years, October 2018 through September 2024

Desneiges French, Senior Accountant, Wipfli
Board Term: 6 years, October 2019 through September 2025

Beth Gutoff, Compliance and Privacy Officer, Elliot Health System
Board Term: 6 years, October 2021 through September 2027

David Harrington, Human Resources Consultant, Insource Services Inc.
Board Term: 6 years, October 2017 through September 2023

MANCHESTER MENTAL HEALTH FOUNDATION, INC.
AND
THE MENTAL HEALTH CENTER OF GREATER MANCHESTER, INC.
BOARD OF DIRECTORS
2022 - 2023

Dr. Joohahn Kim, Associate Medical Director, Dartmouth Hitchcock Community Group Practices, Adult Primary Care & Urgent Care
Board Term: 6 Years, October 2022 through October 2028

Kibar Moussoba, Senior Program Manager, Employee Engagement – Talent Engagement & Inclusion, Southern New Hampshire University
Board Term: 6 Years, October 2022 through October 2028

Connie Roy-Czyzowski, Retired, Former VP of Human Resources at Delta Dental
Board Term: 6 Years, October 2022 through October 2028

Leo Simard, Senior Vice President, Director of Retail Sales & Member Experience, St. Mary's Bank
Board Term: 6 Years, October 2022 through October 2028

William Stone, President and CEO, Primary Bank
Board Term: 6 years, May 2020 through September 2026

Dr. Andrew Watt, Chief Information Officer, Catholic Medical Center
Board Term: 6 Years, June 2022 through October 2028

Melinda A. Bellanti

STRENGTHS

- Building relationships that develop cross department collaboration and promote teamwork
- Ability to recognize and effectively meet professional goals
- Independent and motivated self-starter with the ability to adapt and meet new challenges

EDUCATION

Connect Suicide Training Certification
April 2018 – Present

Signs of Suicide (SOS) Certified Trainer
December, 2016 – December, 2017

Southern New Hampshire University
Currently attending, Psychology Bachelor Degree Program

Northern Essex Community College
Psychology Transfer Option, Associates Degree Program

Whittier Regional Vocational Technical High School Haverhill, MA
Graduated in 1995 at the top 5% of the class

EMPLOYMENT HISTORY

April 2013 – Present **The Mental Health Center of Greater Manchester**

Director of Patient Benefits

- Managing a dynamic team of professionals across three locations
- Hiring, training, coaching, supervision and performance evaluations
- Collective team responsible for benefit verification, authorization, outreach to payers and patients for resolution to ensure accurate record and maximize reimbursement
- Provide benefit education, assistance with Medicaid application, Presumptive Eligibility and financial assessment to both the patients we serve and fellow staff
- Participant in multiple quality improvement teams and committees
- Creation and implementation of policy, procedure and training documentation
- NH Care Path Liaison for the center, participant in focused work groups to improve Medicaid education and promote No Wrong Door system of access
- NH Mental Health Planning and Advisory Council, State Planning Committee Chair
- Zero Suicide Committee Member
- Certified Trainer for NAMI Connect Suicide Prevention utilized across agency and mandatory for all non-clinical staff, Peer Academy and in Community

Director of Reimbursement

- Responsible for large team, duties across the revenue cycle in multiple locations
- Evaluation of process and recommendation for additional staff or training
- Maintaining contracts and reviews with insurance and other payment sources
- Updating billing requirements in EMR to ensure accurate reimbursement
- Providing documentation, reporting and analysis for annual audit to auditing firm
- Completion of internal Charge Master Audit

Business Office Coordinator

- Managing team comprised of managed care billing, posting and benefit staff

- Responsible for site deposits and monthly balancing coordination with accounting
- Completion of weekly billing to Managed Care Insurances and contracts
- Processing monthly patient statements
- Review and escalation of issues regarding reimbursement to payer and, or director
- Approval and processing of refund, write off and discount requests
- Providing coverage for director and government team lead

Benefit Specialist Team Lead

- Supervising benefits team at satellite location
- Held regular team meetings and individual supervision
- Communicated with front desk staff to ensure documentation or payment
- Met with clients to provide understanding of financial obligation, Medicaid eligibility and discount as appropriate

February 1998 – April 2013 **Pentucket Medical Associates**

Patient Accounts Supervisor

- Maintaining staff of 7 responsible for private pay aging and cash management
- Hired, trained and coached staff
- Performed annual reviews
- Created and implemented policy, procedure and documentation
- Reviewed staff metrics for 95% accuracy measure
- Educated and assisted patients with understanding of financial obligation
- Utilized Practice Management software: Misys, Anodyne Analytics and GE Centricity
- Researched and approved patient and insurance credits for refund
- Approved, entered adjustments related to discounts and write offs
- Ran statement process and transmitted daily
- Identified issues in application needing escalation to appropriate vendor
- Utilized, negotiated contract and maintained relationship with outside collection agency as appropriate for aging accounts

Patient Accounts Representative

- Liaison for Business Office responsible for meeting with patients face to face to resolve concerns, questions, billing or payment arrangement
- Assisting in claims payment and resolution through research, billing, and collection
- Posting private payments
- Completing billing requests and inquiries
- Managing assigned accounts

Commercial Insurance Biller

- Claims follow-up, denial management and appeals
- Posting insurance payments and adjustments
- Managing assigned accounts receivable

Business Office Receptionist

- Directing calls via multi-line telephone to appropriate parties
- Cash management
- Emphasizing professionalism and courteousness in all interactions
- Assisting business office staff with daily operations and special projects

REFERENCES

Professional and personal references are available upon request.

PAUL J. MICHAUD
MSB, BS

Seasoned professional with 30 years of financial management, reporting, and leadership experience, inclusive of general ledger oversight & reconciliations, month-end close, payroll, A/P, A/R, budgeting / forecasting, variance analysis, product costing, revenue cycle management, revenue enhancement, treasury / cash-flow forecasting, environmental & operational analysis, staff supervision, H/R, workers comp. and insurance / risk administration, regulatory and statutory reporting, external audits, strategic planning, policy development, grants / funding management, technology implementation, EMR, compliance, and security.

LEADERSIP POSITIONS

Chief Financial Officer	The Mental Health Center Of Greater Manchester (NH)	2011 to present
Controller	Associated Home Care, Inc. Beverly, MA	2009 to 2011
Chief Financial Officer	Seacoast VNA, North Hampton, NH	1998 to 2009
Manager, Public Accounting	Berry, Dunn, McNeil & Parker, CPA	1996 to 1998
Director, Budget & Cost / Controller	BCBS of Maine, So. Portland, ME	1993 to1996

Key Accountabilities: Oversight of all accounting, financial reporting, transaction processing, budgets / forecasts, A/R, A/P, G/L, payroll, I/T, product costing, profitability analysis, and vendor contracting. Regular collaboration with Senior Management Team, Finance Committees, Board of Directors, external auditors, and federal / state regulators. Other responsibilities include: revenue cycle & cash flow management, analysis and resolution of forecast variances, management of billing, A/R and collections, banking, investor, lender relationships, new business development, staff recruitment, supervision, training, benefits / retirement plans administration , cost accounting, operational analyses, systems integration, development and maintenance of accounting and management information systems. Duties also include assessing risk exposure & insurance coverage, M & A evaluations and due diligence, grant applications, and preparation of corporate income tax schedules and support (Forms 990 and 1120).

Significant Accomplishments – Post-Acute Healthcarefacilities:

Key member of EMR implementation team (billing, A/R, Accounting, registration functions)
Financial oversight during period of 100% revenue growth
Financial oversight during period of national Top 500 Agency Status
Financial oversight during period of 300% reduction in Days in A/R
One-year oversight – due diligence process – Merger with $50 million entity

Audit / Consulting Manager

Berry, Dunn, McNeil & Parker, CPA's & Management Consultants 1996 to 1998

Provided consultation and advisory services to hospitals , nursing homes, ALF's, and other healthcare facilities (acute & post-acute) in areas of reimbursement, financial planning and reporting and systems evaluations and integration. Coordinated and supervised audit engagements, regulatory report preparation, feasibility studies, due diligence, financial forecasts and projections, and operational and compliance reviews. Assisted clients with regulatory licensing and certifications.

Budget Director, Finance Division, Budget & Cost Department
Blue Cross & Blue Shield of Maine So. Portland, ME 1993 through 1996
Directed corporate administrative budgeting and forecasting process for Maine's largest managed care organization. Determined, distributed, analyzed, and forecast annual operating expenses in excess of $70 million. Oversight responsibilities of administrative expense reimbursement for all federal and state contracts. Supervised professional and administrative staff. A/P. Payroll, G/L, financial & budget variance reporting & analysis. Interim appointment as VP of Finance.

Significant Accomplishments:

Reorganized corporate budgeting and costing process, converting to electronic format while enhancing routine communications with department heads and improving variance reporting..
Restructured payroll and A/P functions resulting in operational and economic efficiencies.
Collaborated with senior management in major corporate reorganization to streamline operations and reduce administrative costs. Reduced administrative budget in excess of 25%.
Appointed to corporate job evaluation and compensation committee

Audit Manager, Medicare Fiscal Intermediary
Blue Cross & Blue Shield of Maine So. Portland, ME 1985 through 1993

Oversight responsibilities for Medicare cost report audit and reimbursement functions for hospital complexes, home health care agencies, skilled nursing facilities, and other healthcare providers. Interpreted and applied federal program laws, regulations and cost reporting instructions. Interacted with provider officers and external consultants, CPA's and federal program officials. Staff supervision.

Accomplishments:

Planned, organized and implemented New England Regional Home Health Agency audit department in 1986, inclusive of development of audit programs and policies, fraud and abuse detection programs, staff recruitment and training, and all related administrative and management functions.
Administered annual audit and provider service functions resulting in HCFA recognition of Blue Cross & Blue Shield of Maine as one of the leading and most cost efficient audit intermediaries in the entire country based upon federal performance and quality standards. (1989 through 1995)

Staff Auditor – Public Accounting
Planned and conducted audit examinations and prepared financial statements and tax returns for clients within the retail, financial services, healthcare and manufacturing industries.

Arthur Young & Company, Portland, Maine 1982 through 1983

EDUCATIONAL EXPERIENCE

Husson College, Bangor, Maine
Masters of Science in Business Administration (MSB – Accounting Concentration) 1990
Husson College, Bangor, Maine
Bachelor of Science in Accounting (BSA) 1980

TECHNICAL PROFICIENCIES

Microsoft Office Products – Excel, Word, Powerpoint, database management tools
Various accounting & patient billing programs *(Quantum, myAvatar, QuickBooks, MAS 90, MISYS, HAS, CERNER)*

Jonathan Routhier

Overview of Qualifications

- Twenty-eight years of progressive clinical and administrative leadership in behavioral health care and developmental disability services organizations.
- Results-oriented experience as a program and financial manager in both start-up and mature organizations
- Exceptional communication, analytical and facilitation skills
- Integrated knowledge of financial, program and administrative operations
- A fun, creative and team-oriented work ethic

Work Experience

Executive Vice President and Chief Operating Officer, The Mental Health Center of Greater Manchester, Manchester, NH (January 2022-present)

- Responsible for integrating the strategic plan through the clinical services programs
- Provide management oversight for the development of high quality, cost-effective programs
- Address operational problems in a manner that optimizes patient well-being
- Analyze clinical, financial and legal data
- Maintain clinical knowledge to redesign innovative systems and develop new models of care.

Executive Director, Community Support Network, Inc. (CSNI)
Concord, NH (August 2016-January 2022)

- Responsible for leadership of all operations, strategic planning and execution for statewide association of Area Agencies
- Responsible for budget development and management, human resources management and vendor contracts
- Report monthly to Board of Directors on all aspects of CSNI operations
- Develop and sustain productive working relationships with state government entities including Governor, Legislature and Department of Health and Human Services
- Work closely with contracted lobbyist to plan and execute legislative strategy
- Develop new program offerings to benefit membership

- Collaborate with provider agencies, vendors and other associations and groups to support the mission of CSNI.
- Member and current Vice Chair of the Medical Care Advisory Committee, providing stakeholder input to the Director of Medicaid for the State of New Hampshire

Chief Operating Officer, WestBridge, Inc., Manchester, NH (January 2008-January 2014).

- Provided ongoing clinical consultation and supervision to Assertive Community Treatment teams and Residential Program teams.
- Provided leadership to quality improvement department
- Led efforts resulting in three-year accreditation by the Council on Accreditation of Rehabilitation Facilities.
- Developed and implemented outcome measurement system in collaboration with Dartmouth Psychiatric Research Center
- Implemented Electronic Medical Record system
- Direct liaison to corporate counsel, auditors, and accrediting body
- Directed the implementation of customer relationship management system (Salesforce)

Chief Financial Officer, WestBridge, Inc, Manchester, NH (April 2002-June 2016).

- Supervised team of finance staff
- Directly responsible for providing financial information to Board of Directors
- Provided financial leadership in start-up organization
- Developed budgets, data input and reporting processes, and accounting procedures consistent with FASB requirements for non-profit organizations
- Provided fiscal, managerial, and operational leadership to program directors and team leaders.
- Shared responsibility for development and achievement of strategic goals
- Oversaw and coordinated all real estate transactions
- Ensured appropriate loss protection exists for organization
- Oversaw marketing and business development efforts
- Oversaw human resources administration

Director of Contracts and Reimbursement, The Mental Health Center of Greater Manchester, Manchester, NH (December 2000-April 2002).

- Oversaw all financial intake, billing, reimbursement and accounts receivable functions for 19 million dollar budget agency
- Member of Senior Leadership Team, reporting directly to CEO
- Negotiated reimbursement rates with third party payors
- Completed and monitored all contracts with managed care organizations

- Presented monthly reports to Board of Directors
- Wrote and implemented new financial policies to enhance agency's financial performance
- Chaired Ethics Committee

Director of Quality and Utilization Management, The Mental Health Center of Greater Manchester (April 1997-December 2000).

- Facilitated budget planning process and led efforts in cost control
- Developed and implemented agency performance measurement system
- Led efforts to ensure re-accreditation by the Joint Commission on Accreditation of Healthcare Organizations
- Directed several quality improvement teams
- Trained and oriented staff at all levels in quality improvement methods
- Co-led efforts resulting in the 2000 Granite State Quality Commitment Award
- Assisted with conversion to new information system by designing and charting new work flows
- Oversaw the implementation of systems to determine appropriate leveling of care and monitoring of service utilization to maximize clinical resources and maintain compliance with state eligibility criteria.
- Conducted utilization reviews for acute psychiatric residential treatment program to ensure appropriate length of stay, discharge planning and coordination of care.

Director of Gemini House, The Mental Health Center of Greater Manchester (May 1995-April 1997).

- Conducted all initial assessments of clients referred to this residential program for adults with co-occurring disorders
- Directed staff of twelve professionals and paraprofessionals
- Responsible for hiring, training, evaluation, supervision and termination of staff; building maintenance and security; compliance with federal, state and local regulations
- Provided consultation to international visitors
- Created brochures and other marketing materials highlighting the success of the program

Clinical Case Manager, The Mental Health Center of Greater Manchester (May 1993-May 1995).

- Directed interdisciplinary treatment for adults with severe mental illness and addiction disorders
- Provided individual, group and family psychotherapy; after-hours crisis intervention
- Helped clients access community resources, jobs, medical care, benefits and other necessities
- Assisted with ongoing research efforts

Education

Master of Business Administration, Franklin Pierce College, Concord, NH (2002).

Master of Social Work, Boston University, Boston, MA (1993).

Bachelor of Arts in Psychology, University of New Hampshire, Durham, NH (1991).

Volunteer Experience

NH Fiscal Policy Institute, Concord ,NH (2018-present)
Serve as Treasurer and member of the board of directors.

National Alliance on Mental Illness New Hampshire, Concord, NH (2007-2013). Served as member of Board of Directors for two consecutive terms. Served as NAMI Walks Chairperson 2007-2010, Vice President 2011-2012 and President 2012-2013.

Friends of Recovery New Hampshire, Manchester, NH (2003-2006). Served as Treasurer and member of Board of Directors.

Manchester Community Resource Center, Manchester, NH (2002-2006). Served as Treasurer and member of Board of Directors.

Youth sports coach, 2006-2017. Coached baseball, basketball, football and lacrosse for ages 5-13 in Goffstown, Dunbarton and Bow.

References available upon request.

CONTRACTOR NAME
The Mental Health Center of Greater Manchester, Inc.
Work Incentive Counselor Contract
SFY 2024
Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
SAMANTHA PELLETIER	Work Incentive Counselor	$38,688	100.00%	$ 38,688
MELINDA BELLANTI	Director-Patient Benefits	$ 71,739	10.0%	$ 7,173.90
JONATHAN ROUTHIER	Chief Operating Officer	$125,008	0.25%	$312.52
PAUL MICHAUD	Chief Financial Officer	$132,658	0.25%	$331.64