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

Lori A. Weaver
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
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May 16, 2024

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into a **Retroactive, Sole Source** contract with Riverbend Community Mental Health, Inc. (VC#177192), Concord, NH, in the amount of \$765,152 to establish a 12-bed community residence that provides supported housing for individuals experiencing serious mental illness (SMI) or serious and persistent mental illness (SPMI) with high treatment needs for psychiatric stability and with ambulatory issues, with the option to renew for up to one (1) additional year, effective retroactive to March 13, 2024, upon Governor and Council approval through September 30, 2024. 100% Federal Funds.

Funds are available in the following account for State Fiscal Years 2024 and 2025, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-94-940010-2465 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: NEW HAMPSHIRE HOSPITAL, ARPA DHHS FISCAL RECOVERY FUND

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2024	102-500731	Contracts for Prog Svc	00FRF602PH9545A	\$225,000
2025	102-500731	Contracts for Prog Svc	00FRF602PH9545A	\$540,152
			Total	\$765,152

EXPLANATION

This request is **Retroactive** to align with the Governor and Executive Council's approval of the Accept and Expend Item #6 on March 13, 2024. The Contractor has already started renovations on the property because the American Rescue Plan Act (ARPA) State Fiscal Recovery Funds must be encumbered by September 30, 2024. These one-time funds are intended to assist the Contractor with making the renovations needed to establish a 12-bed community residence program as well as purchase one (1) commercial, handicap accessible van to ensure transportation is available to the wider community. This request is **Sole Source** because the Contractor is able to provide the necessary services due to their ability to consolidate their administrative buildings in order to renovate and reopen the property located at 278 Pleasant Street, Concord as a 12-bed community residence program providing supported housing services.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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The purpose of this request is to support renovations on a building that will allow for the creation of a 12-bed community residence program that will provide supported housing, as well as to purchase a commercial, handicap accessible van for the provisions of transportation services that foster access to the broader community. The Contractor has vacated building space once used for administrative purposes and is in the process of renovating it to accommodate the 12-bed community residence. The space will be a single floor living residence to provide access to community housing and treatment options for a more impaired, vulnerable population. Additionally, the space will feature clinical meeting space, a family meeting room, a large dining room, and space large enough for group activities. The Contractor will also purchase a van in order to provide transportation services as needed and appropriate.

Approximately 12 community residence beds will become available by September 30, 2024.

The Department will monitor services by monitoring the monthly status reports and final report provided by the Contractor.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, of the attached agreement, the parties have the option to extend the agreement for up one (1) additional year, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval.

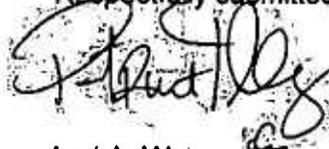
Should the Governor and Council not authorize this request, the current lack of community residences providing supported housing options will persist, which may lead to longer stays at hospital emergency departments and will impede timely discharges from New Hampshire Hospital, leaving the Department at risk of not being in compliance with the Community Mental Health Settlement Agreement.

Area served: Services located in Concord and available Statewide.

Source of Federal Funds: Assistance Listing Number #21.027, FAIN # SLFRP0145.

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

Respectfully submitted,



Lori A. Weaver
Commissioner

Subject: Community Residence (SS-2024-DBH-37-COMMU-01)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

<p>1.1 State Agency Name New Hampshire Department of Health and Human Services</p>		<p>1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857</p>	
<p>1.3 Contractor Name Riverbend Community Mental Health, Inc.</p>		<p>1.4 Contractor Address 278 Pleasant Street Concord, NH 03301</p>	
<p>1.5 Contractor Phone Number (603) 226-7505</p>	<p>1.6 Account Unit and Class TBD</p>	<p>1.7 Completion Date September 30, 2024</p>	<p>1.8 Price Limitation \$765,152</p>
<p>1.9 Contracting Officer for State Agency Robert W. Moore, Director</p>		<p>1.10 State Agency Telephone Number (603) 271-9631</p>	
<p>1.11 Contractor Signature DocuSigned by: <i>Lisa Madden</i> Date: 5/22/2024</p>		<p>1.12 Name and Title of Contractor Signatory Lisa Madden President & CEO</p>	
<p>1.13 State Agency Signature DocuSigned by: <i>Katja S. Fox</i> Date: 5/23/2024</p>		<p>1.14 Name and Title of State Agency Signatory Katja S. Fox Director</p>	
<p>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____</p>			
<p>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) DocuSigned by: By: <i>Robyn Guerin</i> On: 5/24/2024</p>			
<p>1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____</p>			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, 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.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

9. TERMINATION.

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

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

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

19. CHOICE OF LAW AND FORUM.

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

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

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

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

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

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

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

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

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

New Hampshire Department of Health and Human Services
Community Residence

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become retroactively effective on March 13, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
Community Residence**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must renovate the property located at 278 Pleasant Street, Concord, NH 03301, to operate a community residence program for individuals experiencing serious mental illness or serious and persistent mental illness with high treatment needs for psychiatric stability and with ambulatory issues in accordance with New Hampshire Administrative Rule He-M 1002, Certification Standards for Behavioral Health Community Residences, and New Hampshire Administrative Rule He-P 800, Residential Care and Health Facility Rules, Part 814, Community Residences at the Residential Care and Supported Residential Care Level, referenced as He-P 814; and ensure the residence accommodates:
 - 1.1.1. A minimum of 12 beds;
 - 1.1.2. Single-floor living;
 - 1.1.3. Clinical meeting space;
 - 1.1.4. A family meeting room;
 - 1.1.5. A large dining room; and
 - 1.1.6. Space large enough for group activities.
- 1.2. The Contractor must submit a timeline of the renovations to the Department within 15 calendar days of contract approval.
- 1.3. The Contractor must purchase one (1) commercial, handicap accessible van for the provision of transportation services for individuals who reside at the property. The Contractor must ensure:
 - 1.3.1. Transportation is available for individual's ability to access the broader community; and
 - 1.3.2. Transportation services are provided at no cost to individuals in need of services.
- 1.4. The Contractor must operate as a community residence program as described in Section 1.1., and ensure the van purchased as described in Section 1.2. continues to be used for its original purpose for a minimum of six (6) years from the effective date of this Agreement.
- 1.5. The parties shall not exchange any confidential information regarding clients of the community residence program through this Agreement, which is intended to fund renovations of the property and purchase of the van only.
- 1.6. Contractor must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.7. The Contractor must facilitate on-site visits to demonstrate progress of

**New Hampshire Department of Health and Human Services
Community Residence**

EXHIBIT B

renovations and a tour of the final renovated space prior to occupancy by participants as requested by the Department.

1.8. Reporting

1.8.1. The Contractor must submit monthly progress reports to the Department which includes, but is not limited to:

1.8.1.1. Status of renovations – including if they are on target, ahead of schedule or delayed;

1.8.1.2. Status of permits and licensing, as applicable; and

1.8.1.3. Timeline for opening and admitting residents, including any barriers or delays.

1.8.2. The Contractor must submit a final report to ensure compliance which includes, but is not limited to:

1.8.2.1. A detailed account of funding spent on approved uses during the term of the Agreement.

1.8.3. The Contractor must submit annual attestation reports for six (6) years from the effective date of this Agreement to ensure program compliance which includes, but is not limited to:

1.8.3.1. The renovated property continues to be used for its original purpose as described in the Scope of Work of this Agreement.

1.8.3.2. The purchased van continues to be used for its original purpose as described in the Scope of Work of this Agreement.

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

1.9. The Contractor agrees that Sections 1.3. and 1.6. survive termination and the Completion Date of the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must comply with all Exhibit D. Federal Requirements, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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New Hampshire Department of Health and Human Services
Community Residence

EXHIBIT B

compliance therewith.

3.2. Credits and Copyright Ownership

- 3.2.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.2.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.2.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 3.2.3.1. Brochures.
 - 3.2.3.2. Resource directories.
 - 3.2.3.3. Protocols or guidelines.
 - 3.2.3.4. Posters.
 - 3.2.3.5. Reports.
- 3.2.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.3. Operation of Facilities: Compliance with Laws and Regulations

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

New Hampshire Department of Health and Human Services
Community Residence

EXHIBIT B

regulations.

4. Records

4.1. The Contractor must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. All records must be maintained for a minimum of five years. This Section survives termination and the Completion Date of this Agreement.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

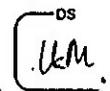
If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**New Hampshire Department of Health and Human Services
Community Residence**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% This Agreement is funded under a grant to the State of New Hampshire (State) and subsequently through the Governor's Office for Emergency Relief and Recovery (GOFERR) and the Department as approved by the Governor and Executive Council from the federal government through the Department of Treasury (Treasury) through the American Rescue Plan Act of 2021 (ARPA), with 100% of the source of funds being the State and Local Fiscal Recovery Funds (SLFRF) identified under the Assistance Listing Number (ALN) #21.027. The Federal Award Identification Number (FAIN) for this award is SLFRP0145. This grant award is a subaward of SLFRF funds and any and all compliance requirements, as updated by Treasury, for use of SLFRF funds are applicable to the Subrecipient, without further notice. Treasury requirements are published and updated at <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-andtribal-governments/state-and-local-fiscal-recovery-funds>.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR §200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
 - 3.1. Expenditures by the Contractor must be created as a liability to the organization no later than September 30, 2024.
 - 3.2. The Department may recoup payments made under this Agreement, in whole or in part, in the event the Contractor fails to comply with the provisions of this Agreement, in whole or in part, and does not remedy any such failure to the Department's satisfaction. This Section survives termination and the Completion Date of this Agreement.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.



**New Hampshire Department of Health and Human Services
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- 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 4.4. Includes supporting documentation of allowable costs with each invoice that includes, but is not limited to:
 - 4.4.1. Vehicle Identification Number (VIN) for the van;
 - 4.4.2. Acquisition date and purchase price of the vehicle.
 - 4.4.3. Copy of the Title for the vehicle.
 - 4.4.4. Make and Model of the vehicle.
 - 4.4.5. Proof of expenditures including, but not limited to, gasoline, automobile insurance, and routine maintenance and repairs.
 - 4.4.6. Location and condition of the vehicle.
- 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dbhinvoicesmhs@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

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EXHIBIT C

- 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
 - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
 - 8.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA upon request.
 - 8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.
9. Property Standards
- 9.1. Insurance coverage.
 - 9.1.1. The Contractor must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved in whole or in part with State funds under this Agreement as the Contractor provides to real property and equipment the Contractor owns outside of this Agreement.



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9.2. Real property.

9.2.1. Subject to the obligations and conditions set forth in this section, title to real property acquired or improved in whole or in part with State funds under this Agreement (herein "real property") will vest upon acquisition in the Contractor.

9.2.2. Except as otherwise provided by State statutes or by the Department, the Contractor must use the real property for the purpose originally authorized by the State as long as needed for that purpose, during which time the Contractor must:

9.2.2.1. Not dispose of or encumber its title or other interests without prior State approval.

9.2.2.2. Submit annual reports to the State as required in Exhibit B, Scope of Services, Subsection 1.7. Reporting, to confirm the real property continues to be used for the originally authorized purpose. When real property is no longer needed for the originally authorized purpose, the Contractor must obtain disposition instructions from the State. The instructions must provide for one of the following alternatives:

9.2.2.2.1. Retain title after compensating the State. The amount paid to the State will be computed by applying the State's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property; However, in those situations where the Contractor is disposing of real property acquired or improved with State funds and acquiring replacement real property prior to expiration of this Agreement and any amendment thereof, the net proceeds from the disposition may be used as an offset to the cost of the replacement property;

9.2.2.2.2. Sell the property and compensate the State. The amount due to the State will be calculated by applying the State's percentage of participation in the cost of the original purchase (and cost of

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any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the State appropriation funding this Agreement or any amendment thereof has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Contractor is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return; or

9.2.2.2.3. Transfer title to a third party designated/approved by the State. The Contractor is entitled to be paid an amount calculated by applying the State's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

9.3. Equipment.

9.3.1. Equipment means tangible personal property (including information technology systems) purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds \$5,000.

9.3.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Contractor subject to the following conditions. The Contractor must:

9.3.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

9.3.2.2. Not encumber the property without approval of the State.

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9.3.2.3. Use and dispose of the property in accordance with Paragraph 9.3., Paragraph 9.3.1. and Paragraph 9.3.5.

9.3.3. Use.

9.3.3.1. Equipment must be used by the Contractor in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Contractor must not encumber the property without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

9.3.3.2. During the time that equipment is used on the project or program for which it was acquired, the Contractor must also make equipment available for use on other projects or programs currently or previously supported by the State, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the State that financed the equipment. Use for non-State-funded programs or projects is also permissible with approval from the State.

9.3.3.3. When acquiring replacement equipment, the Contractor may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

9.3.3.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

9.3.3.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and ^{DS} cost of



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the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

- 9.3.3.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.
- 9.3.3.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- 9.3.3.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.
- 9.3.3.4.5. If the Contractor is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

9.3.4. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported by the State, except as otherwise provided by State statutes or in this Agreement, the Contractor must request disposition instructions from the State. Disposition of the equipment will be made as follows:

- 9.3.4.1. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.
- 9.3.4.2. Items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the Contractor or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the

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original purchase. If the equipment is sold, the State may permit the Contractor to deduct and retain from the State's share \$500 or ten (10) percent of the proceeds, whichever is less, for its selling and handling expenses.

9.3.4.3. The Contractor may transfer title to the property to an eligible third party provided that, in such cases, the Contractor must be entitled to compensation for its attributable percentage of the current fair market value of the property.

9.3.4.4. In cases where the Contractor fails to take appropriate disposition actions, the State may direct the Contractor to take disposition actions.

9.4. Property Relationship and Liens

9.4.1. Real property, equipment, and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Contractor for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Contractor to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

9.5. This Section 9. survives termination and the Completion Date of this Agreement.

Exhibit C-1. Budget

New Hampshire Department of Health and Human Services		
Contractor Name: <i>Riverbend Community Mental Health, Inc.</i>		
Budget Request for: <i>Community Residence</i>		
Budget Period: <i>3/13/24 - 9/30/24</i>		
Indirect Cost Rate (if applicable) 0.00%		
Line Item	Program Cost - Funded by DHHS - SFY 24	Program Cost - Funded by DHHS - SFY 25
1. Salary & Wages	\$0	\$0
2. Fringe Benefits	\$0	\$0
3. Consultants	\$0	\$0
4. Equipment		
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0
5.(a) Supplies - Educational	\$0	\$0
5.(b) Supplies - Lab	\$0	\$0
5.(c) Supplies - Pharmacy	\$0	\$0
5.(d) Supplies - Medical	\$0	\$0
5.(e) Supplies - Office	\$0	\$0
6. Travel	\$0	\$0
7. Software	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0
8. (b) Other - Education and Training	\$0	\$0
8. (c) Other - Other (specify below)	\$0	\$0
<i>Center Isle Van</i>	\$75,000	\$0
<i>12 Bed Residential Building</i>	\$150,000	\$540,152
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0
9. Subrecipient Contracts	\$0	\$0
Total Direct Costs	\$225,000	\$540,152
Total Indirect Costs	\$0	\$0
Subtotals	\$225,000	\$540,152
TOTAL		\$765,152

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

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

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

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

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

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

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

SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

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

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

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

INSTRUCTIONS FOR CERTIFICATION

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

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS.

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

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

SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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

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

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

v1 6/23

Exhibit D
Federal Requirements

Contractor's Initials

Date 5/22/2024

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

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

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

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

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

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

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

SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

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

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

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

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

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

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

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

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

FORM A

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

- The UEI (SAM.gov) number for your entity is: KXLJGESADXX8
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

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

NO YES

If the answer to #3 above is YES, stop here

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

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

Name: _____ Amount: _____

Contractor Name: Riverbend Community Mental Health, Inc.

5/22/2024

Date: _____

DocuSigned by:

Lisa Madden

A3028512800E4CC

Name: Lisa Madden

Title: President & CEO

v1 6/23

Exhibit D
Federal Requirements

Contractor's Initials

Date 5/22/2024

DS
LAM

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 RIVERBEND COMMUNITY MENTAL HEALTH, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 25, 1966. 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: 62509

Certificate Number: 0006652189



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State

CERTIFICATE OF VOTE

I, Andrea D. Beaudoin, hereby certify that:

1. I am a duly elected Assistant Board Secretary of Riverbend Community Mental Health, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors of the Corporation, duly called and held on January 25, 2024, at which a quorum of the Directors/shareholders were present and voting.

VOTE: That the President & CEO and/or Treasurer hereby is authorized on behalf of this Corporation to enter into contract(s) with the State, Federal Government, Managed Care Organizations or any additional contract necessary for the continued operations of the Corporation and to execute any and all documents, agreements and other instruments, and any amendment, revisions, or modifications thereto, as (s)he may deem necessary, desirable or appropriate.

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 Vote. 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 below 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.
4. Lisa K. Madden is duly elected President & CEO of the Corporation.

Dated: 5/17/2024



Signature of Elected Officer
Name: Andrea D. Beaudoin
Title: Assistant Board Secretary

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/12/2023

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

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

PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	CONTACT NAME: Linda Jaeger, CIC PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: linda.jaeger@usi.com														
INSURED Riverbend Community Mental Health Inc. P.O. Box 2032 Concord, NH 03301	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Philadelphia Indemnity Insurance Co.</td> <td style="text-align: center;">18058</td> </tr> <tr> <td>INSURER B : Granite State Healthcare & Human Svc WC</td> <td style="text-align: center;">NONAIC</td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Philadelphia Indemnity Insurance Co.	18058	INSURER B : Granite State Healthcare & Human Svc WC	NONAIC	INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			PHPK2607465	10/01/2023	10/01/2024	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 - COM/PROP AGG \$3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			PHPK2607466	10/01/2023	10/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$10K			PHUB883213	10/01/2023	10/01/2024	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	HCHS20240000566 3A States: NH	01/01/2024	01/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Professional Liability			PHPK2607465	10/01/2023	10/01/2024	\$1,000,000 Ea. Incident \$3,000,000 Aggregate

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

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



Mission

We care for the behavioral health of our community.

Vision

- *We provide responsive, accessible, and effective mental health services.*
- *We seek to sustain mental health and promote wellness.*
- *We work as partners with consumers and families.*
- *We view recovery and resiliency as an on-going process in which choice, education, advocacy, and hope are key elements.*
- *We are fiscally prudent and work to ensure that necessary resources are available to support our work, now and in the future.*

Values

- *We value diversity and see it as essential to our success.*
- *We value staff and their outstanding commitment and compassion for those we serve.*
- *We value quality and strive to continuously improve our services by incorporating feedback from consumers, families and community stakeholders.*
- *We value community partnerships as a way to increase connections and resources that help consumers and families achieve their goals.*

Revised 8-23-07

Riverbend Community Mental Health, Inc.

FINANCIAL STATEMENTS

June 30, 2023

Riverbend Community Mental Health, Inc.

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June 30, 2023

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Kittell Branagan & Sargent

Certified Public Accountants

Vermont License #167

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Riverbend Community Mental Health, Inc.
Concord, New Hampshire

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Riverbend Community Mental Health, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Riverbend Community Mental Health, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Riverbend Community Mental Health, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of functional revenues, schedule of functional expenses, analysis of BBH revenues, receipts and receivables, analysis of client service fees and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of functional revenues, schedule of functional expenses, analysis of BBH revenues, receipts and receivables, analysis of client service fees and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2023, on our consideration of Riverbend Community Mental Health, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Riverbend Community Mental Health, Inc.'s internal control over financial reporting and compliance.

Kittell, Branagan + Sargent

St. Albans, Vermont
October 23, 2023

Riverbend Community Mental Health, Inc.
STATEMENTS OF FINANCIAL POSITION
June 30,

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 3,590,616	\$ 18,387,254
Client service fees receivable, net	1,719,298	607,311
Other receivables	978,070	1,828,852
Investments	19,192,765	8,297,863
Prepaid expenses	389,714	377,808
Tenant security deposits	34,474	27,271
TOTAL CURRENT ASSETS	<u>25,904,937</u>	<u>29,526,359</u>
 PROPERTY & EQUIPMENT, NET	 <u>12,689,322</u>	 <u>11,654,912</u>
 RIGHT OF USE ASSET	 <u>213,596</u>	 <u>-</u>
 TOTAL ASSETS	 <u>\$ 38,807,855</u>	 <u>\$ 41,181,271</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 178,528	\$ 536,862
Accrued expenses	1,643,916	1,494,556
Tenant security deposits	35,370	32,518
Accrued compensated absences	828,818	852,920
Current portion of long-term debt	250,000	1,372,442
Current portion of operating lease liabilities	47,459	-
Deferred revenue	-	816,586
TOTAL CURRENT LIABILITIES	<u>2,984,091</u>	<u>5,105,884</u>
 LONG-TERM LIABILITIES		
Long-term debt, less current portion	5,385,000	5,635,000
Unamortized debt issuance costs	<u>(150,381)</u>	<u>(171,183)</u>
Long-term debt, net of unamortized debt issuance costs	5,234,619	5,463,817
 Operating lease liabilities	166,137	-
Interest rate swap liability	<u>129,024</u>	<u>(76,335)</u>
TOTAL LONG-TERM LIABILITIES	<u>5,529,780</u>	<u>5,387,482</u>
 NET ASSETS		
Net Assets without donor restrictions	27,192,636	27,840,003
Net Assets with donor restrictions	<u>3,101,348</u>	<u>2,847,902</u>
TOTAL NET ASSETS	<u>30,293,984</u>	<u>30,687,905</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 38,807,855</u>	 <u>\$ 41,181,271</u>

See Accompanying Notes to Financial Statements.

Riverbend Community Mental Health, Inc.

STATEMENTS OF OPERATIONS

For the Years Ended June 30,

	2023			2022
	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	All Funds	
PUBLIC SUPPORT AND REVENUES				
Public support -				
Federal	\$ 783,594	\$ -	\$ 783,594	\$ 1,570,285
State of New Hampshire -- BBH	2,597,108	-	2,597,108	3,266,762
In-kind donations	1,826	-	1,826	165,584
Contributions	89,703	91,800	181,503	206,517
Other	2,762,907	-	2,762,907	1,515,124
Total Public Support	<u>6,235,138</u>	<u>91,800</u>	<u>6,326,938</u>	<u>6,724,272</u>
Revenues -				
Client service fees, net of provision for bad debts	26,711,400	-	26,711,400	27,192,609
Other	2,884,412	-	2,884,412	3,158,204
Net assets released from restrictions	26,929	(26,929)	-	-
Total Revenues	<u>29,622,741</u>	<u>(26,929)</u>	<u>29,595,812</u>	<u>30,350,813</u>
TOTAL PUBLIC SUPPORT AND REVENUES	<u>35,857,879</u>	<u>64,871</u>	<u>35,922,750</u>	<u>37,075,085</u>
PROGRAM AND ADMINISTRATIVE EXPENSES				
Children and adolescents	6,402,920	-	6,402,920	5,882,917
Emergency services	1,381,933	-	1,381,933	1,127,714
Behavioral Crisis Treatment Ctr	1,303	-	1,303	727,261
ACT Team	1,768,358	-	1,768,358	1,724,146
Outpatient - Concord	6,377,305	-	6,377,305	5,865,371
Outpatient - Franklin	3,235,104	-	3,235,104	2,797,721
Multi-Service Team - Community Support Program	8,670,250	-	8,670,250	7,860,088
Mobile Crisis Team	2,380,620	-	2,380,620	2,291,985
Community Residence - Twitchell	1,011,006	-	1,011,006	1,141,200
Community Residence - Fellowship	8,132	-	8,132	884,593
Supportive Living - Community	1,459,790	-	1,459,790	1,373,256
Bridge Housing	646,403	-	646,403	199,834
Other Non-BBH	1,721,653	-	1,721,653	2,141,212
Administrative	1,799,674	-	1,799,674	87,769
TOTAL PROGRAM & ADMINISTRATIVE EXPENSES	<u>36,864,451</u>	<u>-</u>	<u>36,864,451</u>	<u>34,105,067</u>
EXCESS OF PUBLIC SUPPORT AND REVENUE OVER EXPENSES FROM OPERATIONS	<u>(1,006,572)</u>	<u>64,871</u>	<u>(941,701)</u>	<u>2,970,018</u>
OTHER INCOME (LOSS)				
Gain on sale of assets	15,500	-	15,500	-
Investment Income (loss)	520,063	188,575	708,638	(977,301)
Loss on closing of '19 swap agreement	(12,210)	-	(12,210)	-
Change in fair value of interest rate swap	(164,148)	-	(164,148)	358,293
TOTAL OTHER INCOME (LOSS)	<u>359,205</u>	<u>188,575</u>	<u>547,780</u>	<u>(619,008)</u>
TOTAL INCREASE (DECREASE) IN NET ASSETS	<u>(647,367)</u>	<u>253,446</u>	<u>(393,921)</u>	<u>2,351,010</u>
NET ASSETS, BEGINNING OF YEAR	<u>27,840,003</u>	<u>2,847,902</u>	<u>30,687,905</u>	<u>28,336,895</u>
NET ASSETS, END OF YEAR	<u>\$ 27,192,636</u>	<u>\$ 3,101,348</u>	<u>\$ 30,293,984</u>	<u>\$ 30,687,905</u>

See Accompanying Notes to Financial Statements.

Riverbend Community Mental Health, Inc.

STATEMENTS OF CASH FLOWS

For the Years Ended June 30,

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	\$ (393,921)	\$ 2,351,010
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,062,540	1,076,666
Unrealized (gain) loss on investments	(483,637)	1,237,505
Gain on sale of assets	(15,500)	(28,077)
Change in fair value of interest rate swap	164,148	(358,293)
Loss on closing of '19 swap agreement	12,210	-
Changes in:		
Client service fee receivables	(1,111,987)	336,757
Other receivables	850,782	(166,661)
Prepaid expenses	(11,906)	(203,604)
Tenant security deposits	(4,351)	6,364
Accounts payable and accrued expenses	(233,076)	734,154
Deferred revenue	(816,586)	809,074
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(981,284)</u>	<u>5,794,895</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(2,076,147)	(1,569,415)
Proceeds from sale of assets	15,500	-
Proceeds from sale of investment in BIS	-	137,176
Investment activity, net	<u>(10,411,265)</u>	<u>(245,126)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(12,471,912)</u>	<u>(1,677,365)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt	(1,372,442)	(253,350)
Proceeds from closing of '19 swap agreement	<u>29,000</u>	<u>-</u>
NET CASH USED BY FINANCING ACTIVITIES	<u>(1,343,442)</u>	<u>(253,350)</u>
NET INCREASE (DECREASE) IN CASH	(14,796,638)	3,864,180
CASH AT BEGINNING OF YEAR	<u>18,387,254</u>	<u>14,523,074</u>
CASH AT END OF YEAR	<u>\$ 3,590,616</u>	<u>\$ 18,387,254</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash payments for interest	<u>\$ 191,058</u>	<u>\$ 242,098</u>

See Accompanying Notes to Financial Statements.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Riverbend Community Mental Health, Inc. (Riverbend) is a nonprofit corporation, organized under New Hampshire law to provide services in the areas of mental health, and related non-mental health programs. The organization qualifies for the charitable contribution deduction under Section 170 (b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(2). It operates in the Merrimack and Hillsborough counties of New Hampshire.

Income Taxes

Riverbend, is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, it is exempt from income taxes on its exempt function income.

Consideration has been given to uncertain tax positions. The federal income tax returns for the years ended after June 30, 2020, remain open for potential examination by major tax jurisdictions, generally for three years after they were filed.

Related Organizations

Riverbend is an affiliate of Capital Region Health Care (CRHC). CRHC is a comprehensive healthcare service system consisting of one hospital, one visiting nurse association, real estate holding companies and a variety of physician service companies. The affiliation exists for the purpose of integrating and improving the delivery of healthcare services to the residents of the central New Hampshire area.

Penacook Assisted Living Facility (PALF) was managed by Riverbend. PALF is a 501(c)(3) organization and operates the "John H. Whitaker Place" assisted care community located in Penacook, New Hampshire. PALF terminated all management services from Riverbend on August 5, 2022.

Basis of Presentation

The financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of Riverbend and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of Riverbend. Riverbend's board may designate assets without restrictions for specific operational purposes from time to time.

Riverbend Community Mental Health, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Property

Property is recorded at cost or, if donated, at fair market value at the date of donation. Depreciation is provided using both straight-line and accelerated methods, over the estimated useful lives of the assets.

Depreciation

The cost of property, equipment and leasehold improvements is depreciated over the estimated useful life of the assets using the straight-line method. Estimated useful lives range from 3 to 40 years.

Grants

Riverbend receives a number of grants from and has entered into various contracts with the State of New Hampshire and the federal government related to the delivery of mental health services.

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.

In-Kind Donations

Various public and private entities have donated facilities for Riverbend's operational use. The estimated fair value of such donated services is recorded as offsetting revenues and expenses in the accompanying statement of revenue support and expenses of general funds.

Revenue

Grant revenue received by Riverbend is deferred until the related services are provided.

Accounts Receivable

Accounts receivables are recorded based on the amount billed for services provided, net of respective allowances.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Policy for Evaluating Collectability of Accounts Receivable

In evaluating the collectability of accounts receivable, Riverbend analyzes past results and identifies trends for each major payor source of revenue for the purpose of estimating the appropriate amounts of the allowance for doubtful accounts. Data in each major payor source is regularly reviewed to evaluate the adequacy of the allowance for doubtful accounts. Specifically, for receivables relating to services provided to clients having third-party coverage, an allowance for doubtful accounts and a corresponding provision for bad debts are established for amounts outstanding for an extended period of time and for third-party payors experiencing financial difficulties; for receivables relating to self-pay clients, a provision for bad debts is made in the period services are rendered based on experience indicating the inability or unwillingness of clients to pay amounts for which they are financially responsible.

Based on management's assessment, Riverbend provides for estimated uncollectible amounts through a charge to earnings and a credit to a valuation allowance. Balances that remain outstanding after Riverbend has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

Riverbend has recorded an estimate in the allowance for doubtful accounts of \$774,999 and \$882,275 as of June 30, 2023 and 2022, respectively. The allowance for doubtful accounts represents 31% and 59% of total client service accounts receivable as of June 30, 2023 and 2022, respectively.

Client Service Revenue

Riverbend recognizes client service revenue in accordance with ASC Topic 606. Client Service Revenue is reported at the amount that reflects the consideration the corporation expects to receive in exchange for the services provided. These amounts are due from patients or third-party payers and include variable consideration for retroactive adjustments, if any, under reimbursement programs. Performance obligations are determined based on the nature of the services provided. Client service revenue is recognized as performance obligations are satisfied. Riverbend recognized revenue for mental health services in accordance with ASC 606, Revenue for contracts with Customers. Riverbend has determined that these services included under the daily or monthly fee have the same timing and pattern of transfer and are a series of distinct services that are considered one performance obligation which is satisfied over time. Riverbend receives revenues for services under various third-party payer programs which include Medicaid and other third-party payers. The transaction price is based on standard charges for services provided to residents, reduced by applicable contractual adjustments, discounts, and implicit pricing concessions. The estimates of contractual adjustments and discounts are based on contractual agreements, discount policy, and historical collection experience. The corporation estimates the transaction price based on the terms of the contract with the payer, correspondence with the payer and historical trends.

Client service revenue (net of contractual allowances and provision for bad debts) recognized during the year ended June 30, 2023 totaled \$26,711,400, of which \$25,656,099 was revenue from third-party payors and \$1,055,301 was revenue from self-pay clients.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

New Hampshire Medicaid

Riverbend is reimbursed for services rendered to Medicaid clients on the basis of fixed Fee for Service rates.

New Hampshire Healthy Families

This is a managed care organization that reimburses Riverbend Medicaid funds for services rendered on a fee for service and capitated structure.

Beacon Wellsense

This is a managed care organization that reimburses Riverbend Medicaid funds for services rendered on a fee for service and capitated structure.

Amerihealth

This is a managed care organization that reimburses Riverbend Medicaid funds for services rendered on a fee for service and capitated structure.

State of New Hampshire

Riverbend is reimbursed for certain expenses through support from the State of New Hampshire general funds accounts. Assertive Continuous Treatment Teams (ACT) for both adults and children, Mobile Crisis Teams, Refugee Interpreter Services are such accounts.

Concord Hospital

Riverbend is reimbursed for certain projects through support from the Concord Hospital for behavioral health services rendered in the emergency room inpatient psychiatric unit and for general administrative services. All are reimbursed on a contractual basis.

Approximately 82% of net client service revenue is from participation in the state-sponsored Medicaid programs for the year ended June 30, 2023 and 2022, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is possible that recorded estimates could change materially in the near term.

Interest Rate Swap Agreements

Riverbend uses an interest-rate swap to mitigate interest-rate risk on our bonds payable (Note 8). The related liability or asset is reported at fair value in the statements of financial position, and unrealized gains or losses are included in the statement's operations.

Advertising

Advertising costs are expensed as incurred. Total costs were \$148,829 and \$147,475 at June 30, 2023 and 2022, respectively.

Riverbend Community Mental Health, Inc.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

New Accounting Standards

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which supersedes existing guidance for accounting for leases under *Topic 840, Leases*. The FASB also subsequently issues the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, *Land Easement Practical Expedient for Transitions to Topic 842*; ASU 2018-10, *Codification Improvements to Topic 842, Leases*; ASU 2018-20, *Narrow-scope Improvements for Lessors*; and ASU 2019-01, *Leases (Topic 842): Codification Improvements*. The most significant change in the new leasing guidance is the requirement to recognize the right-to-use (ROU) assets and lease liabilities for operating leases on the balance sheet.

Riverbend elected to adopt these ASUs effective July 1, 2022, and utilized all of the practical expedients. The adoption had a material impact on Riverbend's balance sheet but did not have a material impact on the income statement. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases. The accounting for finance leases remained substantially unchanged. Adoption of the standard required Riverbend to restate amounts as of July 1, 2022, resulting in an increase in operating lease ROU assets of \$220,101, and increase in operating lease liabilities of \$220,101.

NOTE 2 CASH

At June 30, 2023 and 2022, the carrying amount of cash deposits was \$3,625,090 and \$18,414,525 and the bank balance was \$3,915,515 and \$18,484,523. Of the bank balance, \$585,399 and \$5,623,931 was covered by federal deposit insurance under written agreement between the bank and Riverbend, \$3,330,116 and \$7,007,442 was offset by debt, and the remaining \$-0- and \$5,853,150 was uninsured.

NOTE 3 ACCOUNTS RECEIVABLE

	<u>2023</u>	<u>2022</u>
CLIENT SERVICE RECEIVABLES		
Due from clients	\$ 805,209	\$ 422,447
Receivable from insurance companies	452,767	409,903
Medicaid receivable	1,072,155	511,061
Medicare receivable	173,853	154,045
Housing fees	<u>(9,687)</u>	<u>(7,870)</u>
	2,494,297	1,489,586
Allowance for doubtful accounts	<u>(774,999)</u>	<u>(882,275)</u>
	<u>\$ 1,719,298</u>	<u>\$ 607,311</u>

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 ACCOUNTS RECEIVABLE (continued)

	<u>2023</u>	<u>2022</u>
OTHER RECEIVABLES		
BBH	\$ 177,879	\$ 423,452
Federal Grants	211,082	655,290
Merrimack County Drug Court	70,920	216,397
Concord Hospital	235,638	-
MCO Directed Payments	221,756	443,238
Other	<u>60,795</u>	<u>90,475</u>
	<u>\$ 978,070</u>	<u>\$ 1,828,852</u>

NOTE 4 INVESTMENTS

Riverbend has invested funds in various pooled funds with The Colony Group. The approximate breakdown of these investments are as follows at June 30,:

<u>2023</u>	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>	<u>Market Value</u>
Cash & Money Market	\$ 1,258,057	\$ -	\$ 1,258,057
U.S. Treasuries	5,321,477	48,954	5,370,430
CDs & BAs	3,867,706	(7,526)	3,860,180
Corporate Bonds	1,822,419	(191,593)	1,630,826
Exchange Traded Funds	3,060,435	511,151	3,571,586
Equities	91,526	(8,391)	83,136
Mutual Funds	<u>3,380,009</u>	<u>38,540</u>	<u>3,418,550</u>
	<u>\$ 18,801,629</u>	<u>\$ 391,135</u>	<u>\$ 19,192,765</u>

<u>2022</u>	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>	<u>Market Value</u>
Cash & Money Market	\$ 218,163	\$ -	\$ 218,163
Corporate Bonds	1,797,021	(180,003)	1,617,018
Exchange Traded Funds	2,697,443	291,102	2,988,545
Equities	85,664	(16,218)	69,446
Mutual Funds	<u>3,542,649</u>	<u>(137,958)</u>	<u>3,404,691</u>
	<u>\$ 8,340,940</u>	<u>\$ (43,077)</u>	<u>\$ 8,297,863</u>

Riverbend Community Mental Health, Inc.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 4 INVESTMENTS (continued)

Investment income (losses) consisted of the following at June 30,:

	<u>2023</u>	<u>2022</u>
Interest and dividends	\$ 296,992	\$ 202,906
Realized gains (losses)	(21,127)	115,919
Unrealized gains (losses)	483,637	(1,237,505)
Fee expenses	<u>(50,864)</u>	<u>(58,621)</u>
 TOTAL	 <u>\$ 708,638</u>	 <u>\$ (977,301)</u>

NOTE 5 FAIR VALUE MEASUREMENTS

Professional accounting standards established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Basis of Fair Value Measurement

- Level 1- Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.
- Level 2- Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.
- Level 3- Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

All investments are categorized as Level 1 and recorded at fair value, as of June 30, 2023. 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.

Riverbend Community Mental Health, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE 6 OTHER INVESTMENTS

Behavioral Information System

Riverbend entered into a joint venture with another New Hampshire Community Mental Health Center. Under the terms of the joint venture, Riverbend invested \$52,350 for a 50% interest in Behavioral Information Systems (BIS). The investment was being accounted for under the equity method.

Riverbend sold its 50% investment in BIS on December 31, 2021, for \$137,176 for a gain of \$28,077, which is recorded in other revenues on the statement of functional revenues for the year ended June 30, 2022.

NOTE 7 PROPERTY AND EQUIPMENT

Property and equipment, at cost:

	<u>2023</u>	<u>2022</u>
Land	\$ 1,275,884	\$ 1,275,884
Buildings	19,147,648	17,789,504
Leasehold Improvements	825,362	541,181
Furniture and Fixtures	4,700,894	4,479,040
Equipment	2,221,405	2,268,463
Software licenses	215,568	211,893
CIP	<u>991,115</u>	<u>894,251</u>
	29,377,876	27,460,216
Accumulated Depreciation	<u>(16,688,554)</u>	<u>(15,805,304)</u>
NET BOOK VALUE	<u>\$ 12,689,322</u>	<u>\$ 11,654,912</u>

NOTE 8 LONG-TERM DEBT

Long-term debt consisted of the following as of June 30,:

	<u>2023</u>	<u>2022</u>
Mortgage payable, \$1,200,000 note dated 6/10/19, secured by Pleasant St. property. Interest at 1.67%, annual principal and interest payments of \$5,630 with a final balloon payment of \$946,441 due June, 2029.	\$ -	\$ 1,132,442

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 LONG-TERM DEBT (continued)

	<u>2023</u>	<u>2022</u>
Bond payable, TD Banknorth dated February 2003, interest at a fixed rate of 3.06% with annual debt service payments of varying amounts ranging from \$55,000 in July 2004 to \$375,000 in July 2034. Matures July 2034. The bond is subject to various financial covenant calculations.	2,575,000	2,725,000
Bond payable, NHHEFA dated September 2017, interest at a fixed rate of 1.11% through a swap agreement expiring 9/1/2028 annual debt service payments of varying amounts ranging from \$55,000 in July 2017 to \$475,000 in July 2038. Matures July 2038. The bond is subject to various financial covenant calculations.	<u>3,060,000</u>	<u>3,150,000</u>
Less: Current Portion	<u>(250,000)</u>	<u>(1,372,442)</u>
Long-term Debt	5,385,000	5,635,000
Less: Unamortized debt issuance costs	<u>(150,381)</u>	<u>(171,183)</u>
	<u>\$ 5,234,619</u>	<u>\$ 5,463,817</u>

The aggregate principal payments of the long-term debt for the next five years and thereafter are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2024	\$ 250,000
2025	260,000
2026	270,000
2027	285,000
2028	295,000
Thereafter	<u>4,275,000</u>
	<u>\$ 5,635,000</u>

Riverbend has an irrevocable direct pay letter of credit which is associated with the 2008 bond. The letter of credit is for the favor of the Trustee of the bond for the benefit of the bond holders under the bond indenture dated September 1, 2017. The letter is for \$3,395,000 and expires September 1, 2028.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 LINE OF CREDIT

As of June 30, 2023, Riverbend had available a line of credit with an upper limit of \$1,500,000. At that date no borrowings were outstanding against the line of credit. These funds are available with an interest rate equal to 1.5% above the Wall Street Journal Prime Rate with a minimum interest rate of 4%. This line of credit is secured by all accounts receivable of the company and is due on demand. The line of credit matures May 31, 2024.

NOTE 10 DEFERRED INCOME

	<u>2023</u>	<u>2022</u>
Concord Hospital/Dartmouth Hitchcock	\$ -	7,512
Illness Mgmt Recovery Award	-	12,800
ARPA Grant	-	<u>796,274</u>
TOTAL DEFERRED INCOME	<u>\$ -</u>	<u>\$ 816,586</u>

NOTE 11 RELATED PARTY

Riverbend collected \$-0- and \$51,199 for property management services, and \$-0- and \$37,064 for contracted housekeeping services during the years ended June 30, 2023 and 2022, respectively. As disclosed previously in Note 1, PALF terminated all management services from Riverbend on August 5, 2022.

NOTE 12 OPERATING LEASES

Riverbend has operating leases for office equipment. The leases have a remaining lease term of 5 years.

The following summarizes the line items in the balance sheets which include amounts for operating and finance leases as of June 30, 2023:

Operating Lease	
Operating lease right-of-use-assets, net	<u>\$ 213,596</u>
Other current liabilities	\$ 47,459
Other long-term liabilities	<u>166,137</u>
	 <u>\$ 213,596</u>

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 12 OPERATING LEASES (continued)

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2023:

Weighted Average Remaining Lease Term

Operating Lease	5 Years
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Weighted Average Discount Rate

Operating Lease	3.00%
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The maturities of lease liabilities as of June 30, 2023 were as follows:

Years Ending	
<u>June 30,:</u>	
2024	\$ 47,459
2025	47,459
2026	47,459
2027	47,459
2028	<u>39,924</u>
Total Lease Payments	229,760
Less Amount Representing Interest	<u>(16,164)</u>
Present Value of Minimum Lease Payments	<u>\$ 213,596</u>

The following summarizes the line items in the income statements which include the components of lease expense for the year ended June 30, 2023:

Operating lease expense included in SG&A	<u>\$ 7,535</u>
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The following summarizes cash flow information related to leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	<u>\$ 7,535</u>
--	-----------------

NOTE 13 EMPLOYEE BENEFIT PLAN

Riverbend makes contributions to a 403(b) plan on behalf of its employees. This program covers substantially all full-time employees. During the years ended June 30, 2023 and 2022, such contributions were \$427,679 and \$382,464, respectively.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 14 LIQUIDITY

The following reflects Riverbend's financial assets available within one year of June 30, 2023 for general expenditures are as follows:

Cash and Cash Equivalents	\$ 3,590,616
Accounts Receivable (net)	2,697,368
Investments	<u>19,192,765</u>
 Financial assets, at year end	 25,480,749
 Less those unavailable for general expenditures within one year due to:	
Restricted by donor with time or purpose restrictions	<u>(3,101,348)</u>
 Financial assets available within one year for general expenditures	 <u>\$ 22,379,401</u>

Restricted deposits, and reserves are restricted for specific purposes and therefore are not available for general expenditures.

Investments in real estate and partnerships are not included as they are not considered to be available within one year.

As part of the Riverbend's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

NOTE 15 NET ASSETS WITH DONOR RESTRICTIONS

Net Assets with donor restrictions are restricted and summarized as follows as of June 30,:

	<u>2023</u>		
	<u>Purpose Restricted</u>	<u>Perpetual in Nature</u>	<u>Total</u>
Babcock Fund	\$ 144,835	\$ -	\$ 144,835
Capital Campaign Fund	-	2,742,129	2,742,129
Development Fund	<u>214,384</u>	<u>-</u>	<u>214,384</u>
	<u>\$ 359,219</u>	<u>\$ 2,742,129</u>	<u>\$ 3,101,348</u>

Riverbend Community Mental Health, Inc.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 15 NET ASSETS WITH DONOR RESTRICTIONS (continued)

	2022		
	Purpose Restricted	Perpetual in Nature	Total
Babcock Fund	\$ 144,835	\$ -	\$ 144,835
Capital Campaign Fund	-	2,553,554	2,553,554
Development Fund	149,513	-	149,513
	\$ 294,348	\$ 2,553,554	\$ 2,847,902

On December 28, 1978 the Jo Babcock Memorial Fund was established by Henry Frances Babcock of Belmont, MA, in memory of their daughter. Designated for the treatment of outpatients, in particular those who are unable to pay for services, the Babcock Fund, may also be used to purchase equipment for research or treatment.

The initial gift consisted of 250 shares of Merck stock, in street form. The stocks were subsequently sold. In 1979, the Babcock Family sent additional funds in the form of bonds, etc.

Capital Campaign Fund – *(Charles Schwab)*

In the spring of 2003, Riverbend Community Mental Health completed a campaign seeking to raise capital support from community leaders, families, friends, corporations, and foundations. The campaign was intended to identify urgent capital projects that could expand and improve services to a relatively underserved population of clients.

The overall campaign is also intended to provide new and improved facilities for the Riverbend community, and enhance the services provided to the patients at Riverbend Community Mental Health, Inc..

The Development Fund – *(Charles Schwab)*

The Development Fund consists of agreements with various corporations and foundations that specifically designate their contributions to be utilized for supporting program service expenses; funds are restricted in order for Riverbend to ensure that almost all of each individual contribution received can go toward supporting programs and initiatives that benefit the community..

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 15 NET ASSETS WITH DONOR RESTRICTIONS (continued)

Below is the breakdown of the restricted activity above for the year ending June 30,:

	<u>2023</u>	<u>2022</u>
Investment Income	\$ 74,874	\$ 123
Realized gain (loss) on Investments	(9,213)	-
Unrealized gain (loss) on Investments	142,050	(310,313)
Investment Fees	<u>(19,136)</u>	<u>-</u>
Total Annuity Activity	188,575	(310,190)
 New Grants	 <u>91,800</u>	 <u>3,150</u>
 Net assets released from restrictions	 <u>(26,929)</u>	 <u>(164)</u>
 Beginning Assets with Donor Restrictions	 <u>2,847,902</u>	 <u>3,155,106</u>
 Ending Assets with Donor Restrictions	 <u>\$ 3,101,348</u>	 <u>\$ 2,847,902</u>

NOTE 16 SUBSEQUENT EVENTS

On October 16, 2023, Riverbend purchased a building for \$2,150,000. The building was purchased with the intent of consolidating all of the administrative staff to one location. With this purchase, Riverbend intends to sell two buildings. This transaction may entail paying down bond balances.

In accordance with professional accounting standards, Riverbend has evaluated subsequent events through October 23, 2023, which is the date the financial statements were available to be issued. Events requiring recognition as of June 30, 2023, have been incorporated into the financial statements herein.

SUPPLEMENTARY INFORMATION

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Riverbend Community Mental Health Inc.
 SCHEDULE OF FUNCTIONAL REVENUES
 For the Year Ended June 30, 2023, with
 Comparative Totals for 2022

	2023	Total	Total	Children &	Emergency	Behavioral	Choices, RCA,	Inpatient, Autism,	Multi-	Mobile	Comm.	Comm.	Comm.	Bridge	Other	2022
	Total	Admin.	Programs	Adolescents	Services/ Assessment	Crisis Treatment Ctr.	(Non-Eligibles)	Drug Court ACT Team.	Service Team	Crisis Team	Res. Twitcheff	Res. Fellowship	Supp. Living	Housing	(Non-BBH)	
PROGRAM SERVICE FEES																
Net Client Fees	\$ 1,055,301	\$ -	\$ 1,055,301	\$ 203,855	\$ 25,456	\$ (1,045)	\$ 203,364	\$ 47,237	\$ 425,461	\$ 35,059	\$ 43,493	\$ -	\$ 16,745	\$ 2,522	\$ 53,154	\$ 885,790
HMO's	634,726	-	634,726	122,275	8,826	110	251,848	13,504	216,338	18,206	-	-	155	-	3,662	443,166
Blue Cross/Blue Shield	1,129,044	-	1,129,044	362,766	24,212	(411)	445,829	13,930	252,692	24,798	-	-	-	-	5,228	942,581
Medicaid	21,792,409	-	21,792,409	5,173,411	192,257	1,896	1,563,507	1,058,871	11,460,982	344,696	1,280,731	(10,355)	433,047	7,842	285,522	23,148,219
Medicare	762,991	-	762,991	(63)	(1,028)	-	226,275	20,092	517,757	(274)	466	-	32	-	(266)	750,229
Other Insurance	399,358	65	399,293	65,296	3,290	(80)	185,548	8,861	124,701	6,980	887	-	1,871	154	1,685	620,102
Other Program Fees	937,571	136,366	801,205	2,360	-	-	24,899	-	-	-	139,449	-	249,761	384,906	(170)	404,522
PROGRAM SALES																
Service	2,884,412	140,360	2,744,052	-	932,545	-	1,780,074	-	12,124	-	-	-	1,273	-	18,036	3,158,204
PUBLIC SUPPORT																
United Way	25,303	-	25,303	1,138	228	-	20,282	319	1,956	472	234	-	363	37	274	4,123
Local/County Gov't.	1,499,780	1,451,780	48,000	-	-	-	20,500	13,750	13,750	-	-	-	-	-	-	228,540
Donations/Contributions	181,503	-	181,503	48,262	5,567	-	24,968	7,794	47,748	11,515	8,714	-	8,848	894	19,195	206,517
Other Public Support	1,090,083	-	1,090,083	279,545	5,112	-	495,215	1,762	111,949	2,603	1,291	-	15,392	5,902	171,312	1,178,897
FEDERAL FUNDING																
Other Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,533,867
PATH	783,594	-	783,594	-	-	-	-	-	-	-	-	-	38,234	-	745,360	36,818
IN-KIND DONATIONS																
OTHER REVENUES	147,741	24,630	123,111	129	11	-	466	16	93	22	11	122,316	32	2	13	107,584
BBH	2,597,108	44,647	2,552,461	200,058	-	-	-	371,250	-	1,833,747	-	-	-	226,127	121,279	3,266,782
TOTAL PROGRAM REVENUES	\$ 35,922,750	\$ 1,799,674	\$ 34,123,076	\$ 6,459,032	\$ 1,196,276	\$ 472	\$ 5,242,775	\$ 1,557,386	\$ 13,185,549	\$ 2,077,826	\$ 1,473,376	\$ 111,961	\$ 765,753	\$ 628,386	\$ 1,424,284	\$ 37,075,085

Riverbend Community Mental Health Inc.
 SCHEDULE OF FUNCTIONAL EXPENSES
 For the Year Ended June 30, 2023, with
 Comparative Totals for 2022

	2023 Totals	Total Admin.	Total Programs	Children & Adolescents	Emergency Services/ Assessment	Behavioral Crisis Treatment Ctr.	Choices, RCA, Inpatient, Autism, Drug Court (Non-Eligibles)	ACT Team	Mult- Service Team	Mobile Crisis Team	Comm. Res. Twitchell	Comm. Res. Fellowship	Comm. Supp. Living	Bridge Housing	Other (Non-BBH)	2022
PERSONNEL COSTS																
Salary & Wages	\$ 23,777,421	\$ 4,037,108	\$ 19,740,313	\$ 3,636,323	\$ 854,843	\$ -	\$ 3,830,492	\$ 1,049,992	\$ 6,740,440	\$ 1,480,725	\$ 527,291	\$ -	\$ 650,007	\$ 122,534	\$ 847,676	\$ 21,261,402
Employee Benefits	4,918,478	918,517	3,997,961	809,652	86,197	-	625,841	242,829	1,571,752	165,828	97,696	40	120,581	68,843	208,702	4,478,324
Payroll Taxes	1,752,497	304,556	1,447,941	269,454	59,668	-	265,117	77,190	499,153	113,540	41,547	-	49,717	8,652	63,883	1,649,078
PROFESSIONAL FEES																
Substitute Staff	384,247	50,281	333,966	-	-	-	55,175	-	278,791	-	-	-	-	-	-	-
Accounting	47,620	47,620	-	-	-	-	-	-	-	-	-	-	-	-	-	46,330
Legal Fees	54,480	54,156	324	81	12	-	54	17	105	25	13	-	20	2	15	45,342
Other Prof. Fees/Consult.	670,568	418,274	252,294	48,201	4,471	-	68,186	3,405	107,196	5,301	1,861	-	2,330	1,550	9,793	1,830,243
STAFF DEV. & TRAINING																
Journals & Pub.	6,060	2,631	3,229	869	-	-	957	27	806	142	312	-	-	-	116	7,096
Conferences and Conv.	97,764	30,254	67,510	6,933	599	-	22,595	1,162	24,133	2,627	679	-	2,780	92	5,700	64,843
OCCUPANCY COSTS																
Rent	467,812	43,235	424,577	20,969	266	-	19,953	1,220	2,456	592	294	-	810	377,653	344	137,876
Heating Costs	76,445	9,357	67,088	7,352	2,174	-	11,427	1,157	12,756	2,945	3,906	-	20,357	116	4,898	83,905
Other Utilities	218,875	40,801	178,074	23,525	5,090	-	30,606	6,989	45,108	6,896	19,076	-	27,651	810	12,323	225,877
Maintenance and Repairs	183,405	26,487	156,918	12,569	8,819	-	23,110	3,597	32,497	11,764	9,790	-	39,197	431	15,144	313,575
Taxes	21,840	-	21,840	-	-	-	-	-	-	-	-	-	21,840	-	-	21,219
Other Occupancy Costs	62,324	48,994	13,330	2,064	138	701	60	421	3,911	186	1,232	-	4,445	59	111	423,904
CONSUMABLE SUPPLIES																
Office	621,734	476,548	145,186	23,273	3,919	-	25,543	12,271	45,336	10,682	6,015	-	7,849	2,430	7,862	64,523
Building/Household	75,334	6,575	66,759	5,635	722	-	4,423	1,956	11,951	14,748	10,242	-	14,488	554	2,040	121
Educational/Training	24,969	-	24,969	21,109	-	-	816	137	2,201	-	-	-	-	-	728	-
Food	55,653	20,606	35,045	3,916	209	-	3,515	532	2,883	809	18,949	-	3,125	34	1,073	45,151
Medical	72,993	401	72,592	2,097	496	-	55,033	245	1,970	347	498	-	1,428	28	10,448	320,517
ADVERTISING	148,829	145,439	3,390	-	-	-	661	-	-	-	520	-	635	-	1,574	147,475
PRINTING	19,702	10,205	9,497	2,294	378	-	2,063	184	3,982	289	-	-	5	12	290	16,427
TELEPHONE/ COMMUNICATIONS	374,555	64,014	310,541	47,861	55,946	567	51,596	10,156	70,504	19,744	17,430	-	18,077	1,042	17,616	372,858
POSTAGE/SHIPPING	20,367	1,947	18,420	4,066	415	-	2,253	695	8,058	1,333	314	-	486	62	718	27,191
TRANSPORTATION																
Staff	340,906	41,253	299,653	73,909	49	-	2,683	24,561	183,048	3,921	1,851	-	864	830	7,937	328,703
Clients	29,299	6,875	22,424	3,539	70	-	431	121	405	2,128	2,729	-	7,203	6	5,792	6,291
INSURANCE																
Malpractice and Bonding	240,897	20,424	220,473	27,997	25,148	-	34,670	10,034	49,578	35,632	5,147	-	9,323	2,351	20,593	180,027
Vehicles	21,325	7,371	13,954	2,348	-	-	-	-	-	1,842	4,854	-	4,910	-	-	19,150
Comp. Property & Liab.	36,478	6,430	30,048	6,015	672	-	6,426	1,156	6,886	754	231	-	5,966	125	1,817	96,704
INTEREST EXPENSE	191,058	98,397	92,661	56,450	15,306	-	11,586	2,258	-	6,233	-	-	-	-	828	242,098
IN-KIND EXPENSE	1,826	1,826	-	-	-	-	-	-	-	-	-	-	-	-	-	165,584
DEPRECIATION AND AMORTIZATION	1,062,540	360,917	701,623	145,777	24,636	-	199,193	-	161,809	35,653	19,005	-	112,623	-	3,127	1,076,666
EQUIPMENT MAINTENANCE	35,548	11,134	24,414	7,840	1,323	-	3,323	1,008	5,098	1,165	1,740	-	1,270	181	1,466	38,327
MEMBERSHIP DUES	42,312	37,385	4,927	375	-	-	3,367	-	1,071	-	-	-	-	36	78	56,724
OTHER EXPENDITURES	710,270	72,188	638,082	87,827	15,933	-	71,848	22,733	146,075	33,979	16,854	-	25,918	3,485	213,622	319,516
TOTAL EXPENSES	36,864,451	7,424,408	29,440,043	5,360,220	1,167,541	1,274	5,432,701	1,476,055	10,019,759	1,959,632	810,276	40	1,153,915	591,918	1,466,512	34,105,067
ADMIN ALLOCATION	-	(5,624,734)	5,624,734	1,042,700	214,392	29	844,604	292,303	1,885,595	420,788	200,730	8,092	305,875	54,485	255,141	-
TOTAL PROGRAM EXPENSES	36,864,451	1,799,674	35,064,777	6,402,920	1,381,933	1,303	6,377,305	1,768,358	11,905,354	2,380,620	1,011,006	8,132	1,459,790	646,403	1,721,653	34,105,067
SURPLUS/(DEFICIT)	\$ (941,701)	\$ -	\$ (941,701)	\$ 56,112	\$ (185,857)	\$ (831)	\$ (1,134,530)	\$ (210,972)	\$ 1,280,195	\$ (302,794)	\$ 462,370	\$ 103,629	\$ (894,037)	\$ (18,017)	\$ (287,369)	\$ 2,970,018

Riverbend Community Mental Health, Inc.
ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES
 For the Year Ended June 30, 2023

	Receivable From BBH Beginning of Year	BBH Revenues Per Audited Financial Statements	Receipts for Year	Receivable from BBH End of Year
Contract Year, June 30, 2023	\$ 432,026	\$ 2,597,108	\$ (2,851,255)	\$ 177,879

Analysis of Receipts:

BBH & Federal Fund Payments

07/12/22	\$		8,542
07/15/22			179,649
09/20/22			28,360
11/02/22			164,811
11/30/22			22,143
10/04/22			44,206
11/01/22			29,978
11/21/22			26,641
11/30/22			326,039
12/07/22			42,788
12/09/22			169,389
12/29/22			131,243
01/31/23			377,563
02/28/23			356,801
03/22/23			79,556
03/31/23			169,416
04/26/23			210,630
05/30/23			157,261
06/06/23			38,093
06/13/23			144,294
06/15/23			18,519
06/19/23			18,836
06/27/23			106,497
			\$ 2,851,255

Riverbend Community Mental Health, Inc.
ANALYSIS OF CLIENT SERVICE FEES
For the Year Ended June 30, 2023

	<u>Accounts Receivable, Beginning</u>	<u>Gross Fees</u>	<u>Contractual Allowances & Discounts</u>	<u>Bad Debts and Other Charges</u>	<u>Cash Receipts</u>	<u>Accounts Receivable, Ending</u>
Client fees	\$ 422,447	\$ 1,981,887	\$ (926,586)	\$ -	\$ (672,539)	\$ 805,209
Blue Cross/Blue Shield	143,912	1,584,311	(455,267)	-	(1,082,108)	190,848
Medicaid	511,061	48,711,258	(26,918,849)	-	(21,231,315)	1,072,155
Medicare	154,045	971,938	(208,947)	-	(743,183)	173,853
Other insurance	265,991	1,732,948	(698,864)	-	(1,038,156)	261,919
Housing fees	(7,870)	953,316	(15,745)	-	(939,388)	(9,687)
Allowance for Doubtful accounts	<u>(882,275)</u>	<u>-</u>	<u>-</u>	<u>107,276</u>	<u>-</u>	<u>(774,999)</u>
TOTALS	<u>\$ 607,311</u>	<u>\$ 55,935,658</u>	<u>\$ (29,224,258)</u>	<u>\$ 107,276</u>	<u>\$ (25,706,689)</u>	<u>\$ 1,719,298</u>

SINGLE AUDIT REPORTS

Riverbend Community Mental Health, Inc.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2023

Federal Grantor/Program Title	Additional Award ID	Pass-Through Entity Number	Federal Assistance Listing Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the State of New Hampshire, Department of Health and Human Services:				
NH State Opioid Response		SS-2019-BDAS-05-ACCES-03-A03	93.788	<u>\$ 699,548</u>
Projects for Assistance in Transition from Homelessness		SS-2018-DBH-01-MENTA-04	93.150	<u>38,234</u>
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	COVID-19	SS-2020-DBH-07-RAPID-04	93.665	<u>121,279</u>
System of Care 2.0		SS-2018-DBH-01-MENTA-04	93.104	<u>205,549</u>
VR Work Incentives			84.126	<u>80,000</u>
Provider Relief Fund	COVID-19		93.498	<u>548,512</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 1,693,122</u>

NOTE A BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Riverbend Community Mental Health, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Riverbend Community Mental Health, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Riverbend Community Mental Health, Inc.

NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Riverbend Community Mental Health, Inc., has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C PROVIDER RELIEF FUNDS

In total, through the year ended June 30, 2023, Riverbend Community Mental Health, Inc. received \$1,263,352 in provider relief funds. Riverbend Community Mental Health, Inc. followed the U.S. Department of Health and Human Services reporting requirements based on the period of availability for each payment received. Riverbend Community Mental Health, Inc. received \$550,000 in provider relief funds in Period 1 which was subject to the Uniform Guidance at June 30, 2021. Riverbend Community Mental Health, Inc. received \$164,840 in provider relief funds in Period 3 which was recognized as revenue and subject to the Uniform Guidance as of June 30, 2022 as shown on the schedule above. Additionally Riverbend Community Mental Health, Inc. received \$548,512 in provider relief funds in Period 4 which was recognized as revenue for the year ended June 30, 2022, but not subject to the Uniform Guidance until June 30, 2023.



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License # 167

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.**

To the Board of Directors
Riverbend Community Mental Health, Inc.
Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Riverbend Community Mental Health, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Riverbend Community Mental Health, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Riverbend Community Mental Health, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kittell, Brunagan + Sargent

St. Albans, Vermont
October 23, 2023



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License # 167

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

To the Board of Directors of
Riverbend Community Mental Health, Inc.
Concord, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Riverbend Community Mental Health, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Riverbend Community Mental Health, Inc.'s major federal programs for the year ended June 30, 2023. Riverbend Community Mental Health, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Riverbend Community Mental Health, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Riverbend Community Mental Health, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Riverbend Community Mental Health, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Riverbend Community Mental Health, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Riverbend Community Mental Health, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Riverbend Community Mental Health, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Riverbend Community Mental Health, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Riverbend Community Mental Health, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kittell, Brunagan + Sargent

St. Albans, Vermont
October 23, 2023

Riverbend Community Mental Health, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2023

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Riverbend Community Mental Health, Inc. were prepared in accordance with GAAP.
2. There were no significant deficiencies disclosed during the audit of the financial statements. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Riverbend Community Mental Health, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. There were no significant deficiencies in internal control over major federal award programs disclosed during the audit. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Riverbend Community Mental Health, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as a major program were:
93.788 - The Doorways - Hub & Spoke Concord
8. The threshold used for distinguishing between Types A and B programs was \$750,000.
9. Riverbend Community Mental Health, Inc. was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

- There were no findings related to the financial statements audit.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- There were no findings or questioned costs related to the major federal award programs.

Riverbend Community Mental Health, Inc.
Board of Directors
2023-2024

James Doremus, Chair
Frank Boucher, Vice Chair
Andrea Beaudoin, Assistant Secretary
Lisa Madden, President/CEO, Ex Officio
Crystal Welch, Treasurer
Mark Broth
John Chisholm
Leslie Combs
Christopher Eddy
Te-Ana Harris
Timothy Herbert
Benjamin Hodges
Nicholas Larochele
Robin Nafshi
Bradley Osgood
James Snodgrass
Carol Sobelson
Johane Telgener
Kara Wyman
Robert Steigmeyer, <i>Ex Officio</i>

LISA K. MADDEN, MSW, LICSW

PROFESSIONAL EXPERIENCE

***Riverbend Community Mental Health Center, Inc., Concord, NH, 5/2020 – present
President and Chief Executive Officer***

Concord Hospital, Concord, NH, 5/2020 – present

Vice President of Behavioral Health

Chief executive for a full service community mental health center serving the greater Concord community. This position is responsible for the oversight of all clinical, financial, human resource, community advocacy and fundraising operations.

Riverbend is a member of the Capital Region Health Care system and the President & CEO sits on the Board of Directors. This Vice President of Behavioral Health at Concord Hospital is a member of the senior leadership team. This position works collaboratively with medical and administrative leadership to advance services for those dealing with mental illness and addiction issues. This position is responsible for the oversight of all professional psychiatric services in the facility. The VP works closely with the nursing leadership to manage the inpatient psychiatric treatment services as well.

Southern New Hampshire Health, Nashua, NH, 7/15 – 5/2020

Associate Vice President of Behavioral Health

Executive Director of Region 3 Integrated Delivery Network

Responsible for the oversight of all behavioral health services within Southern New Hampshire Health system, this includes services at Southern New Hampshire Medical Center (SNHMC) and Foundation Medical Partners (FMP). In addition, serve as the Executive Director of the 1115 DSRIP Integrated Delivery Network (ION) for the Greater Nashua region. Duties for both positions include:

- Member of the Executive Leadership Team for both SNHMC and FMP.
- Oversee the program development, implementation and clinical services in the following departments:
 - Emergency Department
 - Partial Hospital Program (PHP)
 - Intensive Outpatient Program for Substance Use Disorders (IOP)
 - 18 bed inpatient behavioral health unit (BHU)
 - Foundation Counseling and Wellness -outpatient clinical services
 - Foundation Collaborative Care- outpatient psychiatric evaluation and medication management
 - Center for Recovery Management - medication for addiction treatment (MAT)
 - Integrated Behavioral Health in Primary Care Practices
- Responsible for the fiscal management of the above.
- Work closely with medical providers, practice managers and staff to address the needs of people living with mental illness and addictions. Addressing issues related to stigma and supporting their efforts to treat everyone with dignity and respect.
- Represent SNHH in community forums including:
 - New Hampshire Hospital Association Behavioral Health Peer Group

- o New Hampshire Hospital Association Behavioral Health Learning Collaborative
- o Mayor's Suicide Prevention Task Force
- Seek funding for programs from various foundations and organizations.
- Participate in quality reviews and discussions with private insurance companies and state managed care organizations. Discussions include incentive options and program development opportunities for their members.
- Work closely with DHHS leadership to advance clinical treatment options in the community.
- Responsible for the implementation of the 1115 DSRIP waiver in Greater Nashua
 - o SNHMC is the fiscal agent for the demonstration.
 - o Work closely with 30 community partners to achieve the goals of the waiver.
 - o Member of the Workforce Development Policy Subcommittee, focus on legislative opportunities that will assist with addressing the workforce shortage in NH.
 - o Participate in extensive governance process that assures transparency in the distribution of funds to community partners.
 - o Assure the special terms and conditions established by the state are implemented.

Center for Life Management, Derry, NH

Vice President and Chief Operating Officer, 6/05 - 6/15

Responsible for the oversight of efficient operations of outpatient clinical systems of care in accordance with all federal and state requirements.

- Oversee all clinical services for the Community Mental Health Center for Region 10 in New Hampshire. Services include various therapeutic interventions, targeted case management, supported housing, wellness services, integrated care and community support services.
- Increased revenue by over 100% and increased staff by 41%. Responsible for the management of approximately 200 employees under operations.
- Established and maintain clinical service goals and incentive pay for performance system within a financially self-sustaining model of care.
- Provide leadership for extensive program development. Responsible for the implementation and expansion of new or existing programs in response to community needs.
- Responsible for monitoring clinical and administrative costs and revenue generation as well as the submission of the annual program budgets to the President and CEO.
- Collaborate with the Vice President of Quality and Compliance to determine the training needs for clinical and administrative staff.
- Assist the President and CEO in developing short and long range strategic plan including program expansions, business development, facilities and capital usage and/or improvements.
- Responsible for the establishment and maintenance of an integrated care model which allows for seamless access to services within the agency, coordination of services with area healthcare providers, as well as provision of behavioral healthcare consultation services at the physicians offices.
- Assisted in the process of consolidating three sites into one new facility in July 2007. Primary responsibility for the expansion of services in Salem in September 2014.
- Worked closely with the COO of a local hospital to develop and expand a long term contract to provide emergency evaluation services at the hospital and to assist

with disposition to appropriate level of care.

- Worked extensively with Senior Management to prepare for Medicaid Care Management in New Hampshire. Part of the team that established the first in the state per member per month contract with the MCO's inclusive of incentive metrics.

Lisa K Madden, LICSW, LLC

Consultant, 6/04 - 6105

Independent contractor providing consultation services to a community counseling center and a specialized foster care organization.

Interim Clinic Director, 8104 - 5105

Wayside Youth and Family Support, Framingham, MA

Responsible for the turnaround management of a large community counseling center in Framingham. Accomplishments include:

- Reorganized clinical team, supervisory structure and support staff functions
- Implemented necessary performance improvement plans
- Hired staff with significantly increased productivity expectations
- Assisted in the implementation of a new Performance Management and Billing System
- Worked diligently to foster a positive work environment through extensive verbal and written communication; staff involvement in decisions when appropriate; providing direct feedback when necessary; and by providing support. The goal was to foster a positive and cooperative "culture" in the clinic.
- Assisted senior management with budget development.

Clinical Supervisor, 7104 - 6105

The Mentor Network, Lawrence MA

- Provide clinical supervision to MSW's seeking independent licensure.
- Provide training and consultation to the staff on such topics as diagnostic evaluations, treatment plans and case presentations.
- Provide group support and trauma debriefing after a critical incident.

The Massachusetts Society for the Prevention of Cruelty to Children (MSPCC)

The Family Counseling Center

Northeast Regional Clinic Director, Lawrence, MA 12/99 - 9/03

Responsible for turnaround management of the clinics in the Northeast Region of MSPCC, specifically the cities of Lawrence, Lynn and Lowell. The clinics had been struggling with staff recruitment and retention, reduced revenue, poor management of contracts, as well as significant problems in the medical records department. Responsibilities included budget development, implementation and accountability. Accomplishments include:

- Grew clinical team from 15 to 32 clinicians in three years.
- Developed Multi-Cultural Treatment Team.
- Increased annual third party revenue by 70%; increased annual contract revenue by 65%.
- Contracts with the Department of Social Services; the Department of Mental Health in conjunction with the Professional Parent Advocacy League; the Department of Education and the Community Partnerships for Children and HeadStart.
- Organized a successful site visit for re-licensure from the Department of Public Health (DPH) as well as the Council on Accreditation (COA).
- Reorganized Medical Records to meet DPH and COA standards; reorganize claims support resulting in increased revenue received for services rendered and significantly reduced write-offs.
- Participated on the HIPAA Task force-assisted in the development and implementation of the federally mandated Health Information Portability and Accountability Act policies and procedures for MSPCC.

Clinic Director, Hyannis, MA 9/95-12/99

Responsible for the turnaround management of a regional clinic serving children and families on Cape Cod. The clinic had experienced over 70% turnover, significant reduction in revenue, and a series of very negative stories in the local media because of the agency's response to the implementation of managed care. Responsible for marketing and public relations; redevelopment of a high quality clinical treatment team; as well as, increasing revenue and program development. Accomplishments include:

- Grew clinical team from 12 to 37 in three years.
- Streamlined intake procedures to increase access to services and reduce wait times.
- Increased annual third party revenue by 80%.
- Developed consultative relationships with two of Cape Cod's most well respected children's services providers.
- Developed first private/public partnership between MSPCC and a private practice to increase the availability of specialty clinical services.
- Developed internship program for Master's level clinician candidates.

***North Essex Community Mental Health Center, (NECMHC, Inc.),
Newburyport/Haverhill, MA***

Employee Assistance Professional, Clinical Social Worker, 9/93-7/95

***NECMHC, Inc., Newburyport/Haverhill, MA
Clinical Social Worker - Intern, 5/93-9/93***

***Worcester Children's Friend Society, Worcester, MA
Clinical Social Worker - Intern, 9/92-4/93***

***The Jernberg Corporation, Worcester, MA
EAP Case Management Supervisor, 4/90-4/93
EAP Case Manager, 2/89-4/90***

***The Carol Schmidt Diagnostic Center and Emergency Shelter, YOU, Inc., Worcester,
MA, 10/85-2/89
Clinical Counselor I & II***

EDUCATION

University of Connecticut, School of Social Work, West Hartford, CT
Masters in Social Work, Casework/Administration, August 1993

Clark University, Worcester, MA
Bachelor of Arts, Government/Human Services, May 1985

PROFESSIONAL LICENSE

Licensed Independent Clinical Social Worker, MA # 1026094

TEACHING and PUBLICATION

Mental Health Management, New England College, Graduate School
Summer 2007

Madden, Lisa K., 2009. Targeted Case Management Implementation at the Center for Life Management, Compliance Watch, volume 2, issue 3, p. 8-10.

References available upon request

Chris Mumford

Experience

2017-present Riverbend Community Mental Health Center Concord, NH

Chief Operating Officer

- Responsible for all administrative aspects within service programs including budget development and management, program planning, working with the Community Affairs Office to develop revenue streams, reporting to funders, and resource deployment.
- Works with program management to insure adequate staff resources by promoting a work environment in which staff are supported, offered rich career development opportunities, and held accountable for performance.
- Develop, monitor, and oversee Riverbend facilities, in conjunction with the Chief Financial Officer, to provide adequate, safe space for clients and staff.
- Work with Chief Financial Officer to develop and oversee a strategic plan for Riverbend facilities.
- Develop, monitor, and oversee Riverbend technology to provide efficient service delivery, documentation, and revenue generation.
- Maintain agency credibility in the community through strong working relationships with other area agencies, working with development and public relations staff to feature positive agency profile, and preparing reports to monitor efficiency and effectiveness of services for internal and external stakeholders.
- Oversee creation of policies and procedures for existing/future services.
- Establish and maintain relationships with insurers and managed care companies as needed.
- Attend agency, community and State meetings to represent Riverbend.
- Update and maintain professional knowledge and skills by attending relevant workshops and trainings, actively reviewing professional literature and seeking ongoing supervision and peer discussion.
- Work with the Bureau of Behavioral Health to implement Bureau directives and programming to meet Bureau expectations.
- Communicate agency values to staff and provide positive leadership to help staff view change as an opportunity.
- Engage in strategic and tactical planning to identify and maximize opportunities to meet community need.
- Maintain positive working relationships with colleagues, direct reports, and others within Riverbend and in the community.
- Act, along with CFO, as CEO in his/her absence.
- Work effectively with other members of senior management and share in coverage of management and clinical responsibilities.

2013-present Riverbend Community Mental Health Center Concord, NH

CSP Program Director

- Provides leadership for program of ~1200 adults with severe and persistent mental illness.
- Direct Supervision for 12 Managers overseeing a program of 80+ staff.
- Assures quality of clinical services of the program.
- Clinical Program development including integrated primary care, therapeutic evidenced-based practices, issues of engagement, and Trauma-informed service delivery.
- Manages program operations to optimize efficient service delivery including policy development.
- Manages resources to obtain positive financial outcomes including budget development.
- Actively engages in collaboration, teamwork, and relationship building to optimize the quality of services, program and agency effectiveness, and employee job satisfaction.

- Collaboration with other program directors to assure positive and effective program interface.
 - Works with senior management to assure program needs are met with regard to personnel, IT, space, and financial resources.
 - Establishes and maintains strong working relationships with 5 West, NHH, NFI, NH State Prison, MCHOC, and BBH.
 - Assures compliance with documentation and other quality assurance requirements.
 - Oversees requirements of State law, rules and regulations including the implementation of the Community Mental Health Agreement as it relates to the program.
 - Consultation and education across the agency regarding the Adult Needs & Strengths Assessment, Supported Employment, ACT, DBT, and IMR.
 - Member of Agency Committees: Clinical Records, Evidence-based practices, Investment and Quality Council.
 - Key participant in the program move to the West Street location including needs assessment, design and coordination of the move.
 - Ongoing development and training around working with Borderline Personality Disorder.
 - Agency trainer for Adult Eligibility Determinations.
-

2009-2013

Riverbend Community Mental Health Center

Concord, NH

Clinical Team Leader

- Provided clinical and administrative supervision to 7 Adult Clinicians.
 - Provided licensure supervision to clinicians from other programs.
 - Developed and provided staff training on the topics of Borderline Personality Disorder (BPD) and Dialectical Behavioral Therapy (DBT).
 - Managed referrals for individual and group psychotherapy at CSP.
 - Managed the intake schedule for CSP.
 - Reviewed all forensic referrals to the CSP program and authorizing admission to CSP intake.
 - Served as interim NHH liaison and back-up to the NHH liaison.
 - Assured program adherence to HeM 401 regarding intakes and eligibility.
 - Provided individual psychotherapy to a caseload of up to 20.
 - Exceeded benchmark by over 275 hours since 2009 averaging more than 15 hours over per quarter.
 - Served on the Clinical Records Committee.
 - Coordinated internship opportunities at CSP.
 - Trained as a trainer for the Adult Needs and Strengths Assessment (ANSA) tool in 2011.
-

2003-2009

Riverbend Community Mental Health Center

Concord, NH

Adult Clinician I, II, & III

- Provided individual and group psychotherapy for adults suffering with Severe and Persistent Mental Illness.
 - Completed weekly assessments for State-supported services (eligibility determinations).
 - Provided linkage to outside resources for those CSP applicants determined not eligible for CSP.
 - Worked closely with interdisciplinary team.
 - Co-led DBT Skills group for over 5 years.
 - Proficiency with Dialectical Behavioral Therapy.
 - Developed and provided staff training sessions for DBT.
 - Developed and facilitated a Men's Anger Management Group.
 - Developed and facilitated a Social Skills Group for adults with psychotic disorders.
 - Provided short-term and solutions-focused individual psychotherapy with the privately insured client population (those not eligible for CSP) at Riverbend Counseling Associates part-time for about 18 months.
-

2002-2003

Riverbend Community Mental Health Center

Concord, NH

Residential Psychiatric Rehabilitation Specialist

- Provided Mental Illness Management Services (MIMS) to adults with severe mental illness living in supported housing.
 - Medication support services
-

2002-2003

New Hampshire Hospital

Concord, NH

Psychiatric Social Worker *Internship*

- Initial assessments on an admission unit.
 - Discharge coordination with numerous community agencies.
-

2001-2002

Carroll County Mental Health
Center

Wolfeboro, NH

Adult Clinician *Internship*

- Individual psychotherapy with adults living with severe mental illness.
 - Emergency Services assessment, intervention, and linkage.
 - Facilitated voluntary and involuntary psychiatric hospitalizations.
- Participation in DBT Skills group
-

Education

2001-2003

University of New Hampshire

Durham, NH

Master of Social Work

- Magna Cum Laude
-

1994-1998

University of New Hampshire

Durham, NH

Bachelor of Arts in Psychology

- Cum Laude
-

Licensure

Licensed Independent Clinical Social Worker

- March 17, 2007
 - License #1367
 - Provision of licensure supervision since 2007.
-

References

References are available on request.

CRYSTAL A. WELCH

CAREER PROFILE

Experienced Chief Financial Officer/ Director of Finance & HR Administration, serving non-profit missions for over twenty years. Possesses solid leadership, communication and interpersonal skills to establish rapport with all levels of staff and management as well as outside resources and community partners. Strong qualifications in developing and implementing financial controls and processes to improve efficiency, productivity and cost control.

CORE QUALIFICATIONS

Accounting & Financial Management
Board Committee Documentation & Planning
Human Resources & Payroll
Grant Management
Audit
Projection Modeling
Budgeting

Financial Analysis & Reporting
Risk Management
Capital Campaigns
Investments
Business Planning & Analysis
Building Construction & Renovations
Financing and Insurance

KEY INVOLVEMENTS

- o Prepare, by way of import and export functionality to/from systems, distribute and present; all financial, cash management and investment reports on a monthly and annual basis
- o Prepare and distribute departmental financials
- o Prepare and administer the annual operational, capital, grant and project budget(s) ensuring compliance with all federal, state, local and contractual guidelines are adhered to if appropriate
- o Develop ancillary rates and negotiate rates/grants with state and local agencies
- o Maintain and recommend to the CEO, Board and Board Committees on policy and procedures, quality/compliance and risk management issues
- o Develop contracts with banks, vendors, and external providers of contracted services
- o Serve as a member of the Executive Management Team and Management Team
- o Develop and maintain a Capital Improvement Plan in conjunction with Facilities Manager
- o Banking administration to include relationship maintenance and cash management
- o Keep accurate books of account while maintaining internal controls and proper accounting cycle
- o Ensure that all invoices and purchase orders have adequate controls installed and that substantiating documentation is approved and available such that all purchases may pass independent and governmental audits prior to disbursement
- o Ensure the monthly reconciliation of Balance Sheet accounts as well as reconciliation to other departmental systems occur and reconcile
- o Direct annual audit
- o Provide leadership, supervision and oversight to finance and human resources staff
- o Serve as liaison to the Finance, Retirement, Compliance, Investment and Endowment oversight committees
- o Prepare, distribute and present all appropriate information to Board Committees on an ongoing basis including preparation of resolutions that may be necessary
- o Attend Board of Trustees and Directors meetings and provide written and verbal financial reports to include monthly income and expense, cash flow, balance sheets, capital, endowment, fiscal and multi-year projections and any other reports needed to assess the financial position of the organization.

SPECIAL ACCOMPLISHMENTS

- o Implementation of various software – most notable the implementation of F9, an Excel reporting product that allows direct linking to the general ledger. It immediately pulls data, in real time, to financial and data reports. Setup this system and financial reporting package as well as built the linkage back to the general ledger system
- o Successfully create RFP for a new Investment firm, HRIS/payroll system as well as a new Business Insurance broker assuring follow-through on objectives and implementation, ensuring an outcome of cost effective quality support
- o Successfully implement analysis and reconciliation processes related to retirement and payroll to ensure timely and accurate reporting as well as adherence to ERISA guidelines
- o Creation of current fiscal year projections as well as multi-year projections and scenarios.
- o Create and implement a Cash Flow Forecasting model, to assist in strategic and financial decision making of the CEO, Finance Committee and the Boards
- o Successful owner and manager of several rental properties over the course of 10+ years – this includes;
 - o multiple finance projects
 - o orchestrate many large scale renovation projects
 - o management of tenants
 - o insurance negotiation – including claims management
- o “Flipped” several homes utilizing private financing arrangements
- o Implement improvements in processes, procedures and workflows that result in improved internal controls and efficiencies as well as a reduction in staffing needs
- o Implement allocation method to further define and analyze business segments
- o Multiple years of clean audits

WORK EXPERIENCE

Chief Financial Officer Riverbend Community Mental Health	10/2021-Current
Chief Financial Officer New Hampshire Public Radio - Concord, NH	2017-10/2021
Director of Finance Manchester Community Health Center - Manchester, NH	2016 - 2017
Director of Finance/CFO Spaulding Youth Center - Northfield, NH	2009 –2016
Accounting Manager/Controller Tree Care Industry Association - Manchester, NH	2000 - 2008

EDUCATION

B.S. Accounting/Finance (2005)	Southern New Hampshire University	Manchester, NH
MBA Business Administration	Southern New Hampshire University	Manchester, NH
	*Temporarily on -hold	

Paul J. Brown, MD

Professional Experience

Riverbend Community Mental Health Center **May 31, 2022 – Present**
Chief Medical Officer

Riverbend Community Mental Health Center, 10 West Street, Concord, NH 03301

MHM Correctional Services, Inc, Concord, NH **November, 2008 – May, 2022**
Staff Psychiatrist

NH Suicide Fatality Review Committee **March, 2017 – Present**
Chairman, March 2017--Present

Geisel School of Medicine at Dartmouth **July, 2014 - June, 2017**
Clinical Assistant Professor

Nominated for Psychiatry Clerkship Award for Outstanding Contribution to Geisel Student Learning, May 2015

Roger Williams Medical Center, Providence, RI **January, 2006 – November, 2008**
Medical Director

Medical Director for the Dual Diagnosis Unit, Addiction Unit and Partial Hospitalization Program at the Roger Williams Medical Center, Providence, RI

Riverbend Community Mental Health Center **July, 2004 – December, 2005**
Staff Psychiatrist

Riverbend Community Mental Health Center, 40 Pleasant Street, Concord, NH 03301

Concord Psychiatric Associates **July, 2004 – December, 2005**
Outpatient Psychiatric Practice

Outpatient Psychiatric Practice, Concord Psychiatric Practices, 248 Pleasant Street, Concord, NH 03301

Capital Region Family Health Center **August, 2005 - December, 2005**
Clinical Faculty

Clinical Faculty, Capital Region Family Health Center, 250 Pleasant Street, Concord, NH 03301

Elliot Hospital **July, 2002 – July, 2004**
Medical Director, Psychiatric Intensive Care Unit

Medical Director, Psychiatric Intensive Care Unit, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **July, 2002 – July, 2004**
Head of Consultation Liaison Psychiatry

Head of Consultation Liaison Psychiatry, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **September, 1992 – July, 2004**
Medical Director, Psychiatric Intensive Care Unit

Medical Director, Psychiatric Intensive Care Unit, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **October, 2002 – July, 2002**
Associate Medical Director, Psychiatric Intensive Care Unit

Associate Medical Director, Psychiatric Intensive Care Unit, Elliot Hospital, Outpatient Practice, One Elliot Way, Manchester, NH

- Dean's List Award Recipient – Outstanding Employee Performance, 2002 at Elliot Hospital

Elliot Hospital **February, 1994 – October, 2000**
Staff Psychiatrist and Associate Medical Director

- Optima Health Staff Psychiatrist
- Elliot Hospital – In-Patient, Associate Medical Director - Psychiatric Intensive Care Unit, Elliot Hospital, One Elliot Way, Manchester, NH
- Catholic Medical Center – Out-Patient Practice, 100 McGregor Street, Manchester, NH

Elliot Hospital **September, 1992 - February, 1994**
Interim Medical Director, Gero-Psychiatric Unit

Associate Medical Director, Psychiatric Intensive Care Unit, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **September, 1992 - February, 1994**
Chief – Sub-department of Psychiatry

Chief – Sub-department of Psychiatry, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **January, 1998 – July, 2001**
Chairman - Department of Psychiatry

Chairman - Department of Psychiatry, Elliot Hospital, One Elliot Way, Manchester, NH

Catholic Medical Center **January, 1998 – December, 2000**
Chairman - Department of Psychiatry

Chairman - Department of Psychiatry, Catholic Medical Center, 100 McGregor Street, Manchester, NH

Community Mental Health Services **April, 1988 – September, 1992**
Medical Director

Medical Director, Community Mental Health Servicesw of Belmont, Harrison and Monroe Counties, St. Clairsville, Ohio

Pembroke Hospital, Pembroke, MA **May, 1985 – June, 1987**
Staff Psychiatrist

Associate Staff, Pembroke Hospital, Pembroke, MA

Licenses and Certification

Board Certified as a Diplomate in the specialty of Psychiatry, October, 1988

New Hampshire License #8792, September, 1992 - Present

Ohio License #35-05-5336 (Inactive)

Rhode Island License #12002 (Inactive)

Certified to provide Outpatient Opiate Detoxification and Maintenance using Suboxone and Subutex, July, 2006 - Present

Education – Post Graduate Training

Brown University, Providence, RI

July, 1984 – June, 1987

Psychiatry Residency

Residency Policy Committee Representative, 1984 – 1987

In-Patient Clinical Chief Resident, 1986 – 1987

Scored 95th Percentile, Psychiatry Interim Training Examination

Admissions Committee Representative

Roger Williams General Hospital, Providence, RI

July, 1983 – June, 1984

Psychiatry Residency

Roger Williams General Hospital, Providence, RI

Brown University Affiliate

Internal Medicine Internship

Education

University of Connecticut Medical School

July, 1979 – May, 1983

Received MD, Family Medicine Preceptorship, Continuation of Membrane Receptor research

University of Pennsylvania, Philadelphia, PA

January, 1976 – May, 1979

BA, Biochemistry with Distinction, Minors in Psychology and English, Magna Cum Laude, Phi Beta Kappa, Alpha Epsilon Delta, Benjamin Franklin Scholar, Honors Program throughout college, 3.8 GPA, Research in Membrane Receptor Chemistry for 3 years, Presentation of research at UPenn Hematology Conference

NH Department of Health and Human Services

KEY PERSONNEL

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

Job descriptions not required for vacant positions.

Contractor Name: Riverbend Community Mental Health, Inc.

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Lisa K. Madden	President & CEO	\$0.00	\$240,800.00
Christopher Mumford	COO	\$0.00	\$149,480.00
Crystal Welch	CFO	\$0.00	\$156,045.00
Dr. Paul Brown	CMO	\$0.00	\$318,150.00
		\$0.00	\$0.00
		\$0.00	\$0.00