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STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION FOR BEHAVIORAL HEALTH

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Lori A. Weaver
Commissioner

Katja S. Fox
Director

February 3, 2026

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Request #1: Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into **Retroactive, Sole Source** amendments to existing contracts with the Contractors listed below to modify funding and the scope of services for uncompensated care, Certified Community Behavioral Health Clinic readiness, training services, and as further described below, by increasing the total price limitation by $9,530,852 from $89,444,473 to $98,975,325 with no change to the completion dates June 30, 2027, effective retroactive to January 1, 2026 upon Governor and Council approval. 24% Federal Funds. 76% General Funds.

Request #2: Contingent upon approval of Request #1, authorize a one-time advance payment of the Uncompensated Care Mitigating Funds in the amount of $588,604 to The Community Council of Nashua, N.H. DBA Greater Nashua Mental Health to mitigate the effects of uncompensated care in SFY 2026 in accordance with the payment terms of the contract, effective upon Governor and Council approval. 100% General Funds.

The individual contracts were approved by Governor and Council as specified in the table below.

Contractor Name	Current Individual Vendor Price Limitation *(without shared portion)*	Current Shared Price Limitation	Current Individual Vendor Price Limitation *(includes shared portion)*	Increase (Decrease) to Individual Vendor Price Limitation	Increase (Decrease) to Shared Price Limitation	Revised Individual Price Limitation *(includes shared portion)*	G&C Approval
West Central Services, Inc. DBA West Central Behavioral Health Lebanon, NH (Region 2) * 177654-B001	$6,351,968		$6,844,174	($4,400)	($492,206) *This vendor is removed from the shared price limitation due to discontinued service delivery	$6,347,568	O: 6/14/23 (Item #31) A1:6/12/24 (Item #5A) A2: 3/26/25 (Item #5B) A3: 6/25/25 (Item #249)
Northern Human Services Conway, NH (Region 1) 177222-B004	$6,807,660		$7,299,866	$573,198		$7,626,961	O: 6/14/23 (Item #31) A1: 3/26/25 (Item #5B) A2: 6/25/25 (Item #249)

The Lakes Region Mental Health Center, Inc. Laconia, NH (Region 3) 154480-B001	$8,293,396	$492,206	$8,785,602	$1,095,694	($246,103)	$9,635,193	O: 6/14/23 (Item #31) A1: 3/26/25 (Item #5B) A2: 6/25/25 (Item #249)
Riverbend Community Mental Health, Inc. Concord, NH (Region 4) 177192-R001	$9,931,960		$10,424,166	$1,542,638		$11,720,701	O: 6/14/23 (Item #31) A1: 3/26/25 (Item #5B) A2: 6/25/25 (Item #249)
Monadnock Family Services Keene, NH (Region 5) 177510-B005	$5,772,773		$6,264,979	$754,946		$6,773,822	O: 6/14/23 (Item #31) A1: 3/26/25 (Item #5B) A2: 6/25/25 (Item #249)
The Community Council of Nashua, N.H. DBA Greater Nashua Mental Health Nashua, NH (Region 6) 154112-B001	$12,746,510		$13,238,716	$661,586		$13,654,199	O: 6/14/23 (Item #31) A1: 3/26/25 (Item #5B) A2: 6/25/25 (Item #249)
The Mental Health Center of Greater Manchester, Inc. Manchester, NH (Region 7) 177184-B001	$13,472,269		$13,964,475	$2,319,320		$16,037,692	O: 6/14/23 (Item #31) A1: 3/26/25 (Item #5B) A2: 6/25/25 (Item #249)
Seacoast Mental Health Center, Inc. Portsmouth, NH (Region 8) 174089-R001	$7,371,311		$7,863,517	$1,115,469		$8,732,883	O: 6/14/23 (Item #31) A1: 3/26/25 (Item #5B) A2: 6/25/25 (Item #249)
Behavioral Health & Developmental Services of Strafford County, Inc. Dover, NH (Region 9) 177278-B001	$6,720,495		$7,212,701	$462,088		$7,428,686	O: 6/14/23 (Item #31) A1: 3/26/25 (Item #5B) A2: 6/25/25 (Item #249)
The Mental Health Center for Southern New Hampshire DBA	$11,483,925		$11,976,131	$1,256,416		$12,986,444	O: 6/14/23 (Item #31) A1: 3/26/25 (Item #5B)

CLM Center for Life Management Derry, NH (Region 10) 174116-B001							A2: 6/25/25 (Item #249)
Total:	**$88,952,267**	**$492,206**	**$89,444,473**	**9,776,955**	**($246,103)**	**$98,975,325**	

Funds are available in State Fiscal Years 2026 and 2027, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

The purpose of this request is to add funding for uncompensated care for all ten (10) vendors and to support funding for Certified Community Behavioral Health Clinic readiness for seven (7) vendors, and for the expansion of the Helping Overcome Psychosis Early (HOPE) Coordinated Specialty Care (CSC) model for Monadnock Family Services. This request is **Sole Source** because MOP 150 requires all amendments to agreements originally approved as sole source to be identified as sole source. The Department contracts for mental health services through these ten (10) Community Mental Health Centers (CMHC), which are designated by the Department to service towns and cities within specified geographic regions, as outlined in the NH Revised Statutes Annotated (RSA) 135-C, New Hampshire Mental Health Services System, and NH Administrative Rule He-M 403, Approval and Operation of Community Mental Health Programs. This request also includes a modification to the scope of services and budget to remove general training and system upgrades, and a reorganization of Critical Time Intervention services, which is **Retroactive** to January 1, 2026, to align with the effective date of these modifications pursuant to *New Hampshire Chapter Law 140:12 (2025), Department of Health and Human Services, Budget Reduction.*

This amendment includes the following:

- Uncompensated Care: The ten (10) Contractors will receive quarterly payments upon Department approval of data reporting, to mitigate the effects of uncompensated care. This action includes $10 million of General Funds to support uncompensated care for CMHCs included in the Governor's recommended budget and the final operating budget for the biennium ending June 30, 2027. The CMHCs continue to serve their patients regardless of the volatility sometimes experienced with health care coverage. Additionally, the Department is requesting to make an upfront uncompensated care payment to The Community Council of Nashua, N.H. DBA Greater Nashua Mental Health for SFY 2026 due to the negative impacts of the destruction of one of their facilities on February 2, 2026.
- CCBHC: The seven (7) Contractors involved with CCBHC readiness will engage in such activities as hiring, onboarding and training staff; conducting community needs assessments; and conducting systems upgrades as needed. The CCBHC model is designed to ensure access to coordinated comprehensive care that includes assisting individuals to navigate behavioral health care, physical health care, social services, and the other systems in which they are involved. Funding will support the Contractors to begin building the infrastructure needed for CCBHC readiness.
- HOPE CSC model expansion: The expanded HOPE CSC model will deliver services to individuals with First Episode Psychosis, including affective disorders with psychotic features, such as schizophrenia spectrum disorders, depressive or bipolar disorders with

psychotic features, within two years of illness onset. The Contractor will develop program guidelines, fidelity monitoring tools and process guidelines, training materials, and outreach and education materials; provide training, technical assistance and consultation to HOPE program; and meet with the Department monthly to review program progress.

Community Mental Health Centers provide community-based mental health services to adults, children, and families to build resiliency, promote recovery, and reduce inpatient hospital utilizations, and improve community tenure. Services provided include crisis services, including mobile crisis response and crisis stabilization, individual and group psychotherapy, targeted case management, medication services, Functional Support Services, Illness Management and Recovery, supported employment, peer services, Assertive Community Treatment, Wraparound services for children, supported housing, and acute care services to individuals experiencing psychiatric emergencies while awaiting admission to a designated receiving facility. Contract funds will continue to enable service delivery to individuals not otherwise covered by Medicaid who are uninsured or under-insured as required in State Regulations. All contracts include provisions for Mental Health Services required by NH RSA 135-C and with State Regulations applicable to the mental health system as outlined in He-M 400, as well as in compliance with the Amanda D. Settlement Agreement (CMHA).

The populations served include children with Serious Emotional Disturbances and adults with Serious Mental Illness/Serious and Persistent Mental Illness, including individuals with Mental Illness and co-occurring substance use disorders per NH Administrative Rule He-M 401 Eligibility Determination and Individuals Service Planning.

Approximately 40,100 individuals will be served annually.

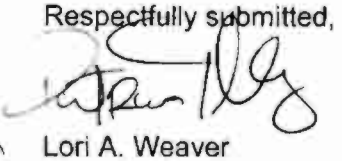
The Department will continue to monitor services by:

- Conducting annual Quality Service Reviews and utilization reviews as necessary and appropriate based on applicable licensing, certifications and service provisions.
- Meeting with the Contractor quarterly to review submitted data and reports to identify ongoing programmatic improvements.
- Reviewing monthly financial statements provided by the Contractors for ongoing evaluation of program fiscal integrity.

Should the Governor and Council not authorize this request, the Department will not be able to support the CMHCs with funding to mitigate the effects of uncompensated care, and the relevant CMHCs will not be able to implement CCBHC readiness activities or the expanded HOPE CSC model. Additionally, the Department may not be in compliance with *New Hampshire Chapter Law 140:12 (2025), Department of Health and Human Services, Budget Reduction.*

Source of Federal Funds: Assistance Listing Number #93.958, FAIN # B09SM090358.

Respectfully submitted,



Lori A. Weaver
Commissioner

Attachment A
Financial Details

05-95-92-922010-4117 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: BEHAVIORAL HEATLH DIV, BUREAU OF MENTAL HEALTH SERVICES,CMH PROGRAM SUPPORT (100% General Funds)

Northern Human Services (Vendor Code 177222-B004)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204117	$1,174,625	$0	$1,174,625
2025	102-500731	Contracts for program services	92204117	$1,174,625	$0	$1,174,625
2026	102-500731	Contracts for program services	92204117	$1,174,625	$255,498	$1,430,123
2026	102-500731	Contracts for program services	92000051	$181,406	($106,406)	$75,000
2027	102-500731	Contracts for program services	92204117	$1,174,625	$249,922	$1,424,547
2027	102-500731	Contracts for program services	92000051	$181,406	($103,406)	$78,000
			Subtotal	$5,061,312	$295,608	$5,356,920

West Central Services, Inc (Vendor Code 177654-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2023	102-500731	Contracts for program services	92204117	$172,400	$0	$172,400
2024	102-500731	Contracts for program services	92204117	$1,041,563	$0	$1,041,563
2025	102-500731	Contracts for program services	92204117	$1,041,563	$0	$1,041,563
2026	102-500731	Contracts for program services	92204117	$1,041,563	$179,206	$1,220,769
2026	102-500731	Contracts for program services	92000051	$181,406	($181,406)	$0
2027	102-500731	Contracts for program services	92204117	$1,041,563	$179,206	$1,220,769
2027	102-500731	Contracts for program services	92000051	$181,406	($181,406)	$0
			Subtotal	$4,701,464	($4,400)	$4,697,064

The Lakes Region Mental Health Center (Vendor Code 154480-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2023	102-500731	Contracts for program services	92204117	$150,000	$0	$150,000
2024	102-500731	Contracts for program services	92204117	$1,513,563	$0	$1,513,563
2025	102-500731	Contracts for program services	92204117	$1,513,563	$0	$1,513,563
2026	102-500731	Contracts for program services	92204117	$1,513,563	$441,458	$1,955,021
2026	102-500731	Contracts for program services	92000051	$185,406	($35,406)	$150,000
2027	102-500731	Contracts for program services	92204117	$1,513,563	$441,458	$1,955,021
2027	102-500731	Contracts for program services	92000051	$185,406	($29,406)	$156,000
			Subtotal	$6,575,064	$818,104	$7,393,168

Riverbend Community Mental Health, Inc. (Vendor Code 177192-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204117	$1,536,551	$0	$1,536,551
2025	102-500731	Contracts for program services	92204117	$1,536,551	$0	$1,536,551
2026	102-500731	Contracts for program services	92204117	$1,393,551	$665,582	$2,059,133
2026	102-500731	Contracts for program services	92000051	$277,858	($37,858)	$240,000
2027	102-500731	Contracts for program services	92204117	$1,393,551	$665,582	$2,059,133
2027	102-500731	Contracts for program services	92000051	$277,858	($28,258)	$249,600
			Subtotal	$6,415,920	$1,265,048	$7,680,968

Monadnock Family Services (Vendor Code 177510-B005)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2023	102-500731	Contracts for program services	92204117	$21,000	$0	$21,000
2024	102-500731	Contracts for program services	92204117	$919,625	$0	$919,625
2025	102-500731	Contracts for program services	92204117	$919,625	$0	$919,625
2026	102-500731	Contracts for program services	92204117	$919,625	$208,533	$1,128,158
2026	102-500731	Contracts for program services	92000051	$181,406	($66,406)	$115,000
2027	102-500731	Contracts for program services	92204117	$919,625	$208,533	$1,128,158
2027	102-500731	Contracts for program services	92000051	$181,406	($181,406)	$0
			Subtotal	$4,062,312	$169,254	$4,231,566

Community Council of Nashua, NH (Vendor Code 154112-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget

2023	102-500731	Contracts for program services	92204117	$29,000	$0	$29,000
2024	102-500731	Contracts for program services	92204117	$2,083,051	$0	$2,083,051
2025	102-500731	Contracts for program services	92204117	$2,083,051	$0	$2,083,051
2026	102-500731	Contracts for program services	92204117	$1,940,051	$588,604	$2,528,655
2026	102-500731	Contracts for program services	92000051	$370,311	($175,311)	$195,000
2027	102-500731	Contracts for program services	92204117	$1,940,051	$588,604	$2,528,655
2027	102-500731	Contracts for program services	92000051	$370,311	($370,311)	$0
			Subtotal	$8,815,826	$631,586	$9,447,412

The Mental Health Center of Greater Manchester (Vendor Code 177184-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204117	$2,508,551	$0	$2,508,551
2025	102-500731	Contracts for program services	92204117	$2,508,551	$0	$2,508,551
2026	102-500731	Contracts for program services	92204117	$2,365,551	$1,353,971	$3,719,522
2026	102-500731	Contracts for program services	92000051	$370,311	($18,311)	$352,000
2027	102-500731	Contracts for program services	92204117	$2,365,551	$1,353,971	$3,719,522
2027	102-500731	Contracts for program services	92000051	$370,311	($370,311)	$0
			Subtotal	$10,488,826	$2,319,320	$12,808,146

Seacoast Mental Health Center, Inc. (Vendor Code 174089-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204117	$1,059,625	$0	$1,059,625
2025	102-500731	Contracts for program services	92204117	$1,059,625	$0	$1,059,625
2026	102-500731	Contracts for program services	92204117	$1,059,625	$439,512	$1,499,137
2026	102-500731	Contracts for program services	92000051	$370,311	($18,311)	$352,000
2027	102-500731	Contracts for program services	92204117	$1,059,625	$420,909	$1,480,534
2027	102-500731	Contracts for program services	92000051	$370,311	($4,231)	$366,080
			Subtotal	$4,979,122	$837,879	$5,817,001

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor Code 177278-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204117	$1,041,563	$0	$1,041,563
2025	102-500731	Contracts for program services	92204117	$1,041,563	$0	$1,041,563
2026	102-500731	Contracts for program services	92204117	$1,041,563	$180,285	$1,221,848
2026	102-500731	Contracts for program services	92000051	$370,311	($90,311)	$280,000
2027	102-500731	Contracts for program services	92204117	$1,041,563	$173,635	$1,215,198
2027	102-500731	Contracts for program services	92000051	$370,311	($79,111)	$291,200
			Subtotal	$4,906,874	$184,498	$5,091,372

The Mental Health Center for Southern New Hampshire (Vendor Code 174116-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2023	102-500731	Contracts for program services	92204117	$1,008,000	$0	$1,008,000
2024	102-500731	Contracts for program services	92204117	$1,926,437	$0	$1,926,437
2025	102-500731	Contracts for program services	92204117	$1,926,437	$0	$1,926,437
2026	102-500731	Contracts for program services	92204117	$1,926,437	$596,971	$2,523,408
2026	102-500731	Contracts for program services	92000051	$277,858	($120,274)	$157,584
2027	102-500731	Contracts for program services	92204117	$1,926,437	$578,180	$2,504,617
2027	102-500731	Contracts for program services	92000051	$277,858	($106,051)	$171,807
			Subtotal	$9,269,464	$948,826	$10,218,290

Shared Funds

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2026	102-500731	Contracts for program services	92000052	$246,103	$0	$246,103
2027	102-500731	Contracts for program services	92000052	$246,103	($246,103)	$0
			Subtotal	$492,206	($246,103)	$246,103
		Total CMH Program Support		**$65,768,390**	**$7,219,620**	**$72,988,010**

05-95-92-922010-4120 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: BEHAVIORAL HEALTH DIV, BUREAU OF MENTAL HEALTH SERVICES, MENTAL HEALTH BLOCK GRANT (100% Federal Funds)

Northern Human Services (Vendor Code 177222-B004)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$103,789	$113,789
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$173,801	$188,801
			Subtotal	$25,000	$277,590	$302,590

West Central Services, Inc (Vendor Code 177654-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$0	$10,000
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$0	$15,000
			Subtotal	$25,000	$0	$25,000

The Lakes Region Mental Health Center (Vendor Code 154480-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$103,789	$113,789
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$173,801	$188,801
			Subtotal	$25,000	$277,590	$302,590

Riverbend Community Mental Health, Inc. (Vendor Code 177192-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$103,789	$113,789
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$173,801	$188,801
			Subtotal	$25,000	$277,590	$302,590

Monadnock Family Services (Vendor Code 177510-B005)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	074-500589	Grants for Pub Asst and Relief	92224120	$60,000	$0	$60,000
2025	074-500589	Grants for Pub Asst and Relief	92224120	$60,000	$0	$60,000
2026	074-500589	Grants for Pub Asst and Relief	92224120	$70,000	$184,051	$254,051
2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$103,789	$113,789
2027	074-500589	Grants for Pub Asst and Relief	92224120	$70,000	$124,051	$194,051
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$173,801	$188,801
			Subtotal	$285,000	$585,692	$870,692

Community Council of Nashua, NH (Vendor Code 154112-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2023	074-500589	Grants for Pub Asst and Relief	92204120	$15,357	$0	$15,357
2024	074-500589	Grants for Pub Asst and Relief	92224120	$60,000	$0	$60,000
2025	074-500589	Grants for Pub Asst and Relief	92224120	$60,000	$0	$60,000
2026	074-500589	Grants for Pub Asst and Relief	92224120	$70,000	$0	$70,000
2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$0	$10,000
2027	074-500589	Grants for Pub Asst and Relief	92224120	$70,000	$30,000	$100,000
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$0	$15,000
			Subtotal	$300,357	$30,000	$330,357

The Mental Health Center of Greater Manchester (Vendor Code 177184-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$0	$10,000
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$0	$15,000
			Subtotal	$25,000	$0	$25,000

Seacoast Mental Health Center, Inc. (Vendor Code 174089-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	074-500589	Grants for Pub Asst and Relief	92224120	$60,000	$0	$60,000
2025	074-500589	Grants for Pub Asst and Relief	92224120	$60,000	$0	$60,000

2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$103,789	$113,789
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$173,801	$188,801
			Subtotal	$145,000	$277,590	$422,590

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor Code 177278-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$103,789	$113,789
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$173,801	$188,801
			Subtotal	$25,000	$277,590	$302,590

The Mental Health Center for Southern New Hampshire (Vendor Code 174116-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	074-500589	Grants for Pub Asst and Relief	92224120	$60,000	$0	$60,000
2025	074-500589	Grants for Pub Asst and Relief	92224120	$60,000	$0	$60,000
2026	074-500589	Grants for Pub Asst and Relief	92224120	$70,000	$0	$70,000
2026	074-500589	Grants for Pub Asst and Relief	92204120	$10,000	$103,789	$113,789
2027	074-500589	Grants for Pub Asst and Relief	92224120	$70,000	$30,000	$100,000
2027	074-500589	Grants for Pub Asst and Relief	92204120	$15,000	$173,801	$188,801
			Subtotal	$285,000	$307,590	$592,590
		Total Mental Health Block Grant		**$1,165,357**	**$2,311,232**	**$3,476,589**

05-95-92-922010-4121 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: BEHAVIORAL HEALTH DIV, BUREAU OF MENTAL HEALTH SERVICES, MENTAL HEALTH DATA COLLECTION (100% Other Funds)

Northern Human Services (Vendor Code 177222-B004)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000

West Central Services, Inc (Vendor Code 177654-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000

The Lakes Region Mental Health Center (Vendor Code 154480-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000

Riverbend Community Mental Health, Inc. (Vendor Code 177192-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000

Monadnock Family Services (Vendor Code 177510-B005)

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Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000

Community Council of Nashua, NH (Vendor Code 154112-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000

The Mental Health Center of Greater Manchester (Vendor Code 177184-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000

Seacoast Mental Health Center, Inc. (Vendor Code 174089-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor Code 177278-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000

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The Mental Health Center for Southern New Hampshire (Vendor Code 174116-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92204122	$10,000	$0	$10,000
2025	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2026	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
2027	102-500731	Contracts for program services	92204122	$5,000	$0	$5,000
			Subtotal	$25,000	$0	$25,000
		Total Mental Health Data Collection		**$250,000**	**$0**	**$250,000**

05-95-92-921010-2053 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: BEHAVIORAL HEALTH DIV, BUR FOR CHILDRENS BEHAVRL HLTH, SYSTEM OF CARE (100% General Funds)

Northern Human Services (Vendor Code 177222-B004)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$605,091	$0	$605,091
2025	102-500731	Contracts for program services	92102053	$342,063	$0	$342,063
2026	102-500731	Contracts for program services	92102053	$342,063	$0	$342,063
2027	102-500731	Contracts for program services	92102053	$342,063	$0	$342,063
			Subtotal	$1,631,280	$0	$1,631,280

West Central Services, Inc (Vendor Code 177654-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$402,331	$0	$402,331
2025	102-500731	Contracts for program services	92102053	$397,031	$0	$397,031
2026	102-500731	Contracts for program services	92102053	$397,031	$0	$397,031
2027	102-500731	Contracts for program services	92102053	$397,031	$0	$397,031
			Subtotal	$1,593,424	$0	$1,593,424

The Lakes Region Mental Health Center (Vendor Code 154480-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$408,331	$0	$408,331
2025	102-500731	Contracts for program services	92102053	$403,031	$0	$403,031
2026	102-500731	Contracts for program services	92102053	$403,031	$0	$403,031
2027	102-500731	Contracts for program services	92102053	$403,031	$0	$403,031
			Subtotal	$1,617,424	$0	$1,617,424

Riverbend Community Mental Health, Inc. (Vendor Code 177192-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$1,051,054	$0	$1,051,054
2025	102-500731	Contracts for program services	92102053	$788,026	$0	$788,026
2026	102-500731	Contracts for program services	92102053	$788,026	$0	$788,026
2027	102-500731	Contracts for program services	92102053	$788,026	$0	$788,026
			Subtotal	$3,415,132	$0	$3,415,132

Monadnock Family Services (Vendor Code 177510-B005)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$341,363	$0	$341,363
2025	102-500731	Contracts for program services	92102053	$336,063	$0	$336,063
2026	102-500731	Contracts for program services	92102053	$336,063	$0	$336,063
2027	102-500731	Contracts for program services	92102053	$336,063	$0	$336,063
			Subtotal	$1,349,552	$0	$1,349,552

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Community Council of Nashua, NH (Vendor Code 154112-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$1,051,054	$0	$1,051,054
2025	102-500731	Contracts for program services	92102053	$788,026	$0	$788,026
2026	102-500731	Contracts for program services	92102053	$788,026	$0	$788,026
2027	102-500731	Contracts for program services	92102053	$788,026	$0	$788,026
			Subtotal	$3,415,132	$0	$3,415,132

The Mental Health Center of Greater Manchester (Vendor Code 177184-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$653,326	$0	$653,326
2025	102-500731	Contracts for program services	92102053	$648,026	$0	$648,026
2026	102-500731	Contracts for program services	92102053	$648,026	$0	$648,026
2027	102-500731	Contracts for program services	92102053	$648,026	$0	$648,026
			Subtotal	$2,597,404	$0	$2,597,404

Seacoast Mental Health Center, Inc. (Vendor Code 174089-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$605,091	$0	$605,091
2025	102-500731	Contracts for program services	92102053	$342,063	$0	$342,063
2026	102-500731	Contracts for program services	92102053	$342,063	$0	$342,063
2027	102-500731	Contracts for program services	92102053	$342,063	$0	$342,063
			Subtotal	$1,631,280	$0	$1,631,280

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor Code 177278-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$408,331	$0	$408,331
2025	102-500731	Contracts for program services	92102053	$403,031	$0	$403,031
2026	102-500731	Contracts for program services	92102053	$403,031	$0	$403,031
2027	102-500731	Contracts for program services	92102053	$403,031	$0	$403,031
			Subtotal	$1,617,424	$0	$1,617,424

The Mental Health Center for Southern New Hampshire (Vendor Code 174116-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92102053 / 92102054	$467,363	$0	$467,363
2025	102-500731	Contracts for program services	92102053	$462,063	$0	$462,063
2026	102-500731	Contracts for program services	92102053	$462,063	$0	$462,063
2027	102-500731	Contracts for program services	92102053	$462,063	$0	$462,063
			Subtotal	$1,853,552	$0	$1,853,552
		Total System of Care		**$20,721,604**	**$0**	**$20,721,604**

05-95-42-421010-2958 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DIV CHILDREN, YOUTH & FAM, CHILD PROTECTION, CHILD - FAMILY SERVICES (100% General Funds)

Northern Human Services (Vendor Code 177222-B004)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$5,310	$0	$5,310
2025	644-504195	SGFSER SGF SERVICES	42105876	$5,310	$0	$5,310
2026	644-504195	SGFSER SGF SERVICES	42105876	$5,310	$0	$5,310
2027	644-504195	SGFSER SGF SERVICES	42105876	$5,310	$0	$5,310
			Subtotal	$21,240	$0	$21,240

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Financial Details

West Central Services, Inc (Vendor Code 177654-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2025	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2026	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2027	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
			Subtotal	$7,080	$0	$7,080

The Lakes Region Mental Health Center (Vendor Code 154480-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2025	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2026	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2027	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
			Subtotal	$7,080	$0	$7,080

Riverbend Community Mental Health, Inc. (Vendor Code 177192-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2025	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2026	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2027	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
			Subtotal	$7,080	$0	$7,080

Riverbend Community Mental Health, Inc. (Vendor Code 177192-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2025	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2026	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2027	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
			Subtotal	$7,080	$0	$7,080

Monadnock Family Services (Vendor Code 177510-B005)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2025	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2026	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2027	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
			Subtotal	$7,080	$0	$7,080

Community Council of Nashua, NH (Vendor Code 154112-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2025	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2026	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2027	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
			Subtotal	$7,080	$0	$7,080

The Mental Health Center of Greater Manchester (Vendor Code 177184-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$3,540	$0	$3,540
2025	644-504195	SGFSER SGF SERVICES	42105876	$3,540	$0	$3,540
2026	644-504195	SGFSER SGF SERVICES	42105876	$3,540	$0	$3,540
2027	644-504195	SGFSER SGF SERVICES	42105876	$3,540	$0	$3,540
			Subtotal	$14,160	$0	$14,160

Seacoast Mental Health Center, Inc. (Vendor Code 174089-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget

2024	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2025	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2026	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2027	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
			Subtotal	$7,080	$0	$7,080

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Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor Code 177278-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2025	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2026	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2027	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
			Subtotal	$7,080	$0	$7,080

The Mental Health Center for Southern New Hampshire (Vendor Code 174116-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2025	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2026	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
2027	644-504195	SGFSER SGF SERVICES	42105876	$1,770	$0	$1,770
			Subtotal	$7,080	$0	$7,080
		Total Child - Family Services		**$92,040**	**$0**	**$92,040**

05-95-92-922010-1909 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: BEHAVIORAL HEALTH DIV, BUREAU OF MENTAL HEALTH SERVICES, SAMHSA GRANT (100% Federal Funds)

Northern Human Services (Vendor Code 177222-B004)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92201915	$43,828	$0	$43,828
			Subtotal	$43,828	$0	$43,828

The Lakes Region Mental Health Center (Vendor Code 154480-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92201915	$43,828	$0	$43,828
			Subtotal	$43,828	$0	$43,828

Riverbend Community Mental Health, Inc. (Vendor Code 177192-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92201915	$43,828	$0	$43,828
			Subtotal	$43,828	$0	$43,828

Monadnock Family Services (Vendor Code 177510-B005)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92201915	$43,829	$0	$43,829
			Subtotal	$43,829	$0	$43,829

The Mental Health Center of Greater Manchester (Vendor Code 177184-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92201915	$138,462	$0	$138,462
			Subtotal	$138,462	$0	$138,462

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Seacoast Mental Health Center, Inc. (Vendor Code 174089-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92201915	$43,829	$0	$43,829
			Subtotal	$43,829	$0	$43,829

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor Code 177278-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	TBD	$0	$0	$0
			Subtotal	$0	$0	$0

The Mental Health Center for Southern New Hampshire (Vendor Code 174116-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	102-500731	Contracts for program services	92201915	$43,829	$0	$43,829
			Subtotal	$43,829	$0	$43,829
		Total CCBHC GRANT		**$401,433**	**$0**	**$401,433**

05-95-92-920510-3380 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: BEHAVIORAL HEALTH DIV, BUREAU OF DRUG & ALCOHOL SVCS, PREVENTION SERVICES (97% Federal Funds, 3% General Funds)

Seacoast Mental Health Center (Vendor Code 174089-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	074-500585	Grants for Pub Asst and Relief	92057502	$100,000	$0	$100,000
2025	074-500585	Grants for Pub Asst and Relief	92057502	$100,000	$0	$100,000
2026	074-500589	Grants for Pub Asst and Relief	92057502	$0	$0	$0
2027	074-500589	Grants for Pub Asst and Relief	92057502	$100,000	($100,000)	$0
			Subtotal	$300,000	($100,000)	$200,000
		Total BDAS		**$300,000**	**($100,000)**	**$200,000**

05-95-92-920510-3168 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: BEHAVIORAL HEALTH DIV, BUREAU OF DRUG & ALCOHOL SVCS, SAPT BLOCK GRANT (100% Federal Funds)

Seacoast Mental Health Center (Vendor Code 174089-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2026	074-500589	Grants for Pub Asst and Relief	92056507	$100,000	$0	$100,000
2027	074-500589	Grants for Pub Asst and Relief	92056507	$0	$100,000	$100,000
			Subtotal	$100,000	$100,000	$200,000
		Total BDAS		**$100,000**	**$100,000**	**$200,000**

05-95-48-481010-8917 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DLTSS-BUR ADULT & AGING, GRANTS FOR SOCIAL SVC PROG, HEALTH PROMOTION CONTRACTS (100% Federal Funds)

Seacoast Mental Health Center (Vendor Code 174089-R001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	074-500589	Grants for Pub Asst and Relief	48108462	$35,000	$0	$35,000
2025	074-500589	Grants for Pub Asst and Relief	48108462	$35,000	$0	$35,000
2026	074-500589	Grants for Pub Asst and Relief	48108462	$35,000	$0	$35,000
2027	074-500589	Grants for Pub Asst and Relief	48108462	$35,000	$0	$35,000
			Subtotal	$140,000	$0	$140,000
		Total BEAS		**$140,000**	**$0**	**$140,000**

05-95-92-922010-2340 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: BEHAVIORAL HEATLH DIV, BUREAU OF MENTAL HEALTH SERVICES, PROHEALTH NH GRANT (100% Federal Funds)

Community Council of Nashua, NH (Vendor Code 154112-B001)

Attachment A
Financial Details

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	074-500585	Grants for Pub Asst and Relief	92202340	$183,115	$0	$183,115
			Subtotal	$183,115	$0	$183,115

The Mental Health Center of Greater Manchester (Vendor Code 177184-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	074-500585	Grants for Pub Asst and Relief	92202340	$183,417	$0	$183,417
			Subtotal	$183,417	$0	$183,417

Behavioral Health & Developmental Services of Strafford County, Inc. (Vendor Code 177278-B001)

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increase/ Decrease	Revised Modified Budget
2024	074-500585	Grants for Pub Asst and Relief	92202340	$139,117	$0	$139,117
			Subtotal	$139,117	$0	$139,117
		Total PROHEALTH NH GRANT		**$505,649**	**$0**	**$505,649**

Amendment Total Price for All Vendors	**$89,444,473**	**$9,530,852**	**$98,975,325**

State of New Hampshire
Department of Health and Human Services
Amendment #4

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and West Central Services, Inc. dba West Central Behavioral Health ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on June 12, 2024 (Item #5A), as amended on March 26, 2025 (Item #5B), and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

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

   $6,347,568

2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

3. Modify Exhibit B – Amendment #3, Scope of Services, Section 8., to read:

   8. Reserved.

4. Modify Exhibit C – Amendment #3, Payment Terms, Section 1., to read:

   1. This Agreement is funded by:

      1.1. 0.39% Federal funds, Block Grants for Community Mental Health Services, as awarded on 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM090358.

      1.2. 99.22% General funds.

      1.3. 0.39% Other funds (Behavioral Health Services Information System).

5. Modify Exhibit C – Amendment #3, Payment Terms, Section 6.1. Table 1, to read:

   6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 7,080.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 1,176,094.00	$ 1,176,094.00	$ 1,176,094.00	$ 1,176,094.00	$ 4,704,376.00
Assertive Community Treatment Team (ACT) - Adults	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 900,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Rehabilitation for Empowerment, Education and Work (RENEW)	$ -	$ -	$ -	$ -	$ -
General Training Funding	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 60,000.00
System of Care 2.0	$ 5,300.00	$ -	$ -	$ -	$ 5,300.00
Critical Time Intervention	$ -	$ -	$ -	$ -	$ -
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ -	$ -	$ -
Uncompensated Care Mitigating Funds	$ -	$ -	$ 179,206.00	$ 179,206.00	$ 358,412.00
Total	**$ 1,455,664.00**	**$ 1,445,364.00**	**$ 1,634,570.00**	**$ 1,639,570.00**	**$ 6,175,168.00**
SFY2023	$ 172,400.00				$ 172,400.00
				Total	$ 6,347,568.00

6. Modify Exhibit C – Amendment #3, Payment Terms, Section 6.10., to read:

   6.10. Uncompensated Care Mitigating Funds: The Department shall make quarterly payments, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to the Contractor to mitigate the effects of uncompensated care in SFY 2026 and SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/23/2026
Date

DocuSigned by:
Katja S. Fox
EB9D85B04C03442...
Name: Katja S. Fox
Title: Director

West Central Services, Inc. dba
West Central Behavioral Health

1/22/2026
Date

Signed by:
Lori Shibinette
6C007CF760C8495...
Name: Lori Shibinette
Title: Chief Executive Officer

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/23/2026
Date

DocuSigned by:
Robyn Guarino
74873484494148D...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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 WEST CENTRAL SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 06, 1985. 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: **85174**
Certificate Number: **0007667881**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 14th day of January A.D. 2026.

David M. Scanlan
Secretary of State

State of New Hampshire
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that WEST CENTRAL BEHAVIORAL HEALTH is a New Hampshire Trade Name registered to transact business in New Hampshire on February 05, 2001. 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: **367817**
Certificate Number: **0007667867**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 14th day of January A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF VOTE/AUTHORITY

I, Robert G. Hansen hereby certify that:

1. I am a duly elected Clerk/Secretary/Officer of West Central Services, Inc., dba West Central Behavioral Health

The following is a true copy of a resolution duly adopted by an electronic ballot of the Board of Directors of the Corporation held on January 27, 2025 by vote:

VOTED: That Lori Shibinette, President and Chief Executive Officer, and/or Jonathan Brown, Chief Financial and Administrative Officer, are duly authorized on behalf of West Central Services, Inc., dba West Central Behavioral Health to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: January 14, 2026

Signature of Elected Officer
Name: Robert G. Hansen Title:
Chair, Board of Directors.

STATE OF NEW HAMPSHIRE

County of Grafton

The foregoing instrument was acknowledged before me this 14th day of January, 2026.

By: Robert G. Hansen
(Name of Elected Clerk/Secretary/Officer of the Agency)

(NOTARY SEAL)

SUSAN J WHITE
COMM. EXP.
NOTARY
PUBLIC
08-02-28
NEW HAMPSHIRE

(Notary Public/Justice of the Peace)

Commission Expires: 08/02/28

Docusign Envelope ID: D1AC0F67-230C-4450-BC1F-97960E69EF5F

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/20/2026

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

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

PRODUCER	CONTACT NAME: Teri Davis	
CGI Insurance, Inc. 5 Dartmouth Drive Auburn NH 03032	PHONE (A/C, No, Ext): (877) 562-8954	FAX (A/C, No): (866) 574-2443
	E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Philadelphia Insurance	
INSURED West Central Services, Inc. DBA West Central Behavorial Health 85 Mechanic Street Lebanon NH 03766	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 25-26 Master **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR [X] Professional Liability [X] Sexual/Physical Abuse Liability GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2617854-003	11/01/2025	11/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Employee Benefits	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 30000,000 $ 3,000,000 $ 1,000,000
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [X] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			PHPK2617853-003	11/01/2025	11/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Uninsured motorist	$ 1,000,000 $ $ $ $ 1,000,000
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			PHUB886972-003	11/01/2025	11/01/2026	COMBINED SINGLE LIMIT EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000 $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] N / A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						[ ] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $

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

CERTIFICATE HOLDER

State of NH; Dept of Health & Human Services
129 Pleasant St
Concord NH 03301-3857

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/15/2026

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

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

PRODUCER	CONTACT NAME: Thelma Rich	
The Richards Group 48 Harris Place PO Box 820 Brattleboro VT 05302	PHONE (A/C, No, Ext): (802) 254-6016	FAX (A/C, No): (802) 254-7110
	E-MAIL ADDRESS: trich@therichardsgrp.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Healthcare & Human Services Self-Insured Group Trust	
INSURED West Central Services, Inc., DBA: West Central Behavioral Health 85 Mechanic Street, Suite C2-1, Box A-10 Lebanon NH 03766	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 26-27 Lawson Group **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	☐ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:						EACH OCCURRENCE	$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
							GENERAL AGGREGATE	$
							PRODUCTS - COMP/OP AGG	$
								$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		P01791HCHS2026	01/01/2026	01/01/2027	☐ PER STATUTE ☐ 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

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

CERTIFICATE HOLDER

State of NH Department of
Health and Human Services
129 Pleasant Street
Concord NH 03301-3857

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Thelma Rich

NONPROFIT COVER SHEET

A. Entity Name: West Central Services, Inc. dba West Central Behavioral Health

B. Entity's Contact Information:

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

Name / Phone / Email: John Brown, 603.448.0126, jbrown@wcbh.org

Person responsible for Accuracy and Completeness of information provided:

Name: Lori Shibinette Title: President/CEO

Signature: Lori Shibinette lshibinette@wcbh.org

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Robert Hansen (Chair)	Retired Professor of Business Administration, Tuck School of Business, Dartmouth College
Darrell Hotchkiss (Vice Chair)	Retired Attorney
Phillip Stocken (Secretary/Treasurer)	Professor, Dartmouth College
Peter Bleyler (Director, Chair Governance Committee)	Retired Consulting Actuary
Aimee Claiborne (Director)	CHRO, Dartmouth Hitchcock
Lisa Cohen (Director)	CFO New London Hospital
Paul Etkind (Director)	Retired Epidemiologist
Debra Fournier (Director, Chair Quality Improvement Committee)	COAPP Dartmouth Hitchcock
Charlene Lovett (Director Chair, Development & Community Relations Committee)	Retired Military and Former Mayor of Claremont NH
Sarah Rutter (Director)	Retired Real Estate Agent
Alexander Scott (Director)	Attorney
Susan Seidler (Director)	ED Stepping Stone & Next Step Peer Support Centers
Andrew Smith (Director)	Asst Professor, Geisel School of Medicine and DH Psychologist/Researcher
Lori Shibinette (Ex-Officio)	President/CEO WCBH

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

Name	Role	Annual Salary	Amount Paid From This Contract
Jonathan Brown, MBA	Chief Financial & Administrative Officer	152,089.00	$0

Caitlin Lennon	Chief Clinical Officer	$124,259.00	$0
Lori Shibinette RN, MBA	Chief Executive Officer	$220,000.00	$0
Matthew Squires, MD	Chief Medical Officer	$250,790.00	$106,933.15

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

E. Check one of the following:

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

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1793	West Central Behavioral Health (West Central Services)	85 Mechanic Street, Suite C2-1, Box A-10	Lebanon	NH	03766	G	5/15/2026

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

WEST CENTRAL
BEHAVIORAL HEALTH
Adult | Child | Family

Effective Date:
May 15, 2018

Mission

West Central Behavioral Health's mission is to promote the health and quality of life of individuals, families and communities by providing treatment for mental illness and substance use disorders, while helping to reduce the stigma associated with these challenging conditions.

West Central Services, Inc.
d/b/a West Central Behavioral Health

FINANCIAL STATEMENTS

June 30, 2025

West Central Services, Inc.
d/b/a West Central Behavioral Health
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June 30, 2025

KBS
Kittell Branagan & Sargent
Certified Public Accountants
Vermont License #167

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
West Central Services, Inc.
d/b/a West Central Behavioral Health

Opinion

We have audited the accompanying financial statements of West Central Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025 and 2024, and the related statements of operations and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Central Services, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our 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 West Central Services, 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 opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about West Central Services, 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 West Central Services, 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 West Central Services, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying analysis of client service fees, analysis of BBH revenues and receivables, statement of functional revenues, statement of functional expenses and the 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, are 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 expenditures of federal awards is 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 December 2, 2025, on our consideration of West Central Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of West Central Services Inc's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Central Services, Inc.'s internal control over financial reporting and compliance.

Kittell, Branagan + Sargent

St. Albans, Vermont
December 2, 2025

West Central Services, Inc. d/b/a West Central Behavioral Health
STATEMENTS OF FINANCIAL POSITION
June 30,

ASSETS

	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	$ 1,458,001	$ 1,488,420
Certificates of deposit	2,261,687	2,499,497
Investments	1,595,276	1,128,656
Restricted cash	97,834	96,757
Accounts receivable - trade, net	209,105	307,949
Accounts receivable - other	650,597	1,189,745
Prepaid expenses	126,852	172,958
TOTAL CURRENT ASSETS	6,399,352	6,883,982
PROPERTY & EQUIPMENT, NET	480,794	547,619
OTHER ASSETS		
Investments	859,330	767,625
Right of use asset	905,610	1,185,559
Deposits	49,205	29,321
TOTAL OTHER ASSETS	1,814,145	1,982,505
TOTAL ASSETS	$ 8,694,291	$ 9,414,106

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 133,052	$ 215,716
Accrued payroll and related expenses	185,078	125,060
Deferred revenue	11,000	61,000
MOE payback liabiilty	-	137,531
Deposits and other current liabilities	8,186	7,692
Current portion of operating lease liability	365,573	382,571
TOTAL CURRENT LIABILITIES	702,889	929,570
LONG-TERM LIABILITIES		
Long-term debt, less current portion	543,715	543,715
Operating lease liability, less current portion	576,643	835,481
TOTAL LONG-TERM LIABILITIES	1,120,358	1,379,196
TOTAL LIABILITIES	1,823,247	2,308,766
NET ASSETS		
Net Assets without donor restrictions	6,585,763	6,818,915
Net Assets with donor restrictions	285,281	286,425
TOTAL NET ASSETS	6,871,044	7,105,340
TOTAL LIABILITIES AND NET ASSETS	$ 8,694,291	$ 9,414,106

See Accompanying Notes to Financial Statements.

West Central Services, Inc. d/b/a West Central Behavioral Health
STATEMENTS OF OPERATIONS
For the Years Ended June 30,

	2025			
	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total	2024
PUBLIC SUPPORT AND REVENUES				
Public support -				
State of New Hampshire -- BBH	$ 862,274	$ -	$ 862,274	$ 1,436,110
Other public support	950,748	74,781	1,025,529	704,957
Grants	1,278,132	-	1,278,132	1,036,839
Net assets released from restriction	75,925	(75,925)	-	-
Total public support	3,167,078	(1,144)	3,165,934	3,177,906
Revenues -				
Program service fees	6,927,927	-	6,927,927	6,581,817
Contracted services	194,383	-	194,383	188,056
Rental income	176,085	-	176,085	169,971
Other revenues	345,263	-	345,263	404,943
Total Revenues	7,643,658	-	7,643,658	7,344,787
TOTAL PUBLIC SUPPORT AND REVENUES	10,810,736	(1,144)	10,809,592	10,522,693
EXPENSES				
Adult Maintenance	3,050,767	-	3,050,767	2,756,503
Adult Vocational	81,142	-	81,142	110,864
Children	2,851,292	-	2,851,292	2,565,144
ACT Team	877,424	-	877,424	787,467
Emergency Services	729,471	-	729,471	905,035
Housing services	1,625,589	-	1,625,589	1,564,013
General adult	72,123	-	72,123	24,905
Bridges	334,931	-	334,931	357,148
Other program services	1,722,042	-	1,722,042	1,620,239
TOTAL EXPENSES	11,344,780	-	11,344,780	10,691,318
CHANGE IN NET ASSETS FROM OPERATING ACTIVITIES	(534,044)	(1,144)	(535,188)	(168,625)
OTHER INCOME				
Investment Income	300,893	-	300,893	328,857
TOTAL INCREASE (DECREASE) IN NET ASSETS	(233,152)	(1,144)	(234,296)	160,232
NET ASSETS, BEGINNING OF YEAR	6,818,915	286,425	7,105,340	6,945,108
NET ASSETS, END OF YEAR	$ 6,585,763	$ 285,281	$ 6,871,044	$ 7,105,340

See Accompanying Notes to Financial Statements.

West Central Services, Inc. d/b/a West Central Behavioral Health
STATEMENTS OF CASH FLOWS
For the Years Ended June 30,

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	$ (234,296)	$ 160,232
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	94,474	87,817
Unrealized gain on investments	(63,633)	(106,162)
Loss on disposal of assets	-	2,379
Change in Allowance for doubtful accounts	4,988	(12,986)
(Increase) decrease in the following assets:		
Accounts receivable - trade	93,856	70,890
Accounts receivable - other	539,148	(722,863)
Prepaid expenses	46,106	(58,723)
Restricted cash	(1,077)	(13,904)
Security deposits	(19,884)	-
Right to use asset	279,949	533,402
Increase (decrease) in the following liabilities:		
Accounts payable	(82,664)	143,217
Accrued payroll and related expenses	60,018	12,188
Deferred revenue	(50,000)	3,396
MOE payback liability	(137,531)	(140,976)
Deposits and other current liabilities	494	178
Operating lease liabilities	(275,836)	(521,122)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	254,112	(563,037)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(27,649)	(60,461)
Investment activity, net	(256,882)	(201,722)
NET CASH USED BY INVESTING ACTIVITIES	(284,531)	(262,183)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds on line of credit	212,544	621,257
Repayment on line of credit	(212,544)	(621,257)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(30,419)	(825,220)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,488,420	2,313,640
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 1,458,001	$ 1,488,420
SUPPLEMENTAL DISCLOSURE		
Cash paid during the year for interest	$ 83	$ 404

See Accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

West Central Services, Inc. d/b/a West Central Behavioral Health (the Center) is a not-for-profit corporation, organized under New Hampshire law to provide services in the areas of mental health and related non-mental health programs; it is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (Code). In addition, the Center 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).

Income Taxes

The Center is exempt from federal income tax under Internal Revenue Code Section 501(c)(3) and is not a private foundation. Therefore, no provision for income tax expense has been reflected in these financial statements.

Consideration has been given to uncertain tax positions. The federal income tax returns for the years ended after June 30, 2022, remain open for potential examination by major tax jurisdictions generally for three years after they were filed.

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 the Center 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 the Center. The Center's board may designate assets without restrictions for specific operational purposes from time to time.

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 accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents
The Center considers cash on hand, cash in banks and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Investments
Certificates of deposit purchased with a maturity of more than three months are classified as "held to maturity" and reported in the financial statements at amortized cost.

All equity securities held by the Center have readily determinable fair market values and are reported at fair value. Realized gains and losses are determined using the first-in, first-out (FIFO) method. Both realized and unrealized gains and losses on equity securities are reported in net income.

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

Policy for Evaluating Collectability of Accounts Receivable
In evaluating the collectability of accounts receivable, the Center uses relevant available information, from internal and external sources, relating to past events, current conditions, reasonable and supportable forecasts, and analyzes trends for each major payer source of revenue for the purpose of estimating the appropriate amounts of the allowance for doubtful accounts. Data in each major payer 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 payers 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

The Center has tracked historical loss information for its accounts receivable and compiled historical credit loss percentages for different aging categories (current, 1-30 days past due, 31-60 days past due, 61-90 days past due, and more than 90 days past due). The Center believes the historical loss information it has compiled is a reasonable base on which to determine expected credit losses for accounts receivable held at June 30, 2025 because the compositions of the accounts receivable at those dates are consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its services provided to clients have not changed significantly over time). Additionally, the Center has determined that the current and forecasted economic conditions are consistent with the economic conditions included in the historical information. As a result, the historical loss rates have not been adjusted for differences in current conditions or forecasted changes.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Policy for Evaluating Collectability of Accounts Receivable (continued)
Changes in the allowance for credit losses for receivables for the years ended June 30, 2025, and 2024 as follows:

	2025	2024
Allowance for Credit Losses, Beginning of Year	$ 114,643	$ 127,629
Provision for credit losses	51,898	23,755
Charge-offs	(49,138)	(36,400)
Recoveries	2,229	(341)
Allowance for Credit Losses, End of Year	$ 119,632	$ 114,643

During 2025, the Center increased its estimated percentage in the allowance for doubtful accounts to 36% from 27% of the total patient receivables. The allowance for doubtful accounts increased to $119,632 as of June 30, 2025 from $114,643 as of June 30, 2024.

New Accounting Standards - Adoption of FASB ASU 2016-13 and Related Standards
On July 1, 2023, the Center adopted FASB ASU 2016-03, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Center adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the center's financial statements but did change how the allowance for doubtful accounts and credit losses is determined.

Property and Equipment
All property and equipment is recorded at cost, or estimated fair value at date of acquisition. The Center follows the policy of charging to costs and expenses annual amounts of depreciation, which allocates the cost of property and equipment over estimated useful lives. The Center has a policy of capitalizing assets with a cost in excess of $1,000 and a life greater than one year. The Center uses the straight-line method for determining the annual charge for depreciation. Asset lives range from 2-40 years.

Expenditures for repairs and maintenance are expensed when incurred and betterments are capitalized.

The Center reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition.

In cases where undiscounted expected future cash flows are less than the carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment include current operating results, trends and prospects, as well as the effects of obsolescence, demand, competition and other economic factors.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Client Service Revenue

Client Service Revenue is reported at the amount that reflects the consideration the Center 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. The Center recognized revenue for mental health services in accordance with ASC 606, Revenue for contracts with Customers. The Center 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. The Center 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 clients, 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 Center 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 discounts but before taking account of the provision for bad debts) recognized during the year ended June 30, 2025 totaled $6,927,927, of which $6,817,554 was revenue from third-party payers and $110,373 was revenue from self-pay clients.

Third-Party Contractual Arrangements

A significant portion of patient revenue is derived from services to patients insured by third-party payers. The Center receives payment from Medicare, Medicaid, Blue Cross and other third-party payers at defined rates for services rendered to patients covered by these programs. The difference between the established billing rates and the actual rate of payment is recorded as allowances when received and/or billed. A provision for estimated contractual allowances is provided on outstanding patient receivables at the balance sheet date.

Bureau of Mental Health Services (BMHS)

BMHS contracts with the Center to provide a variety of outpatient, residential and community based services. The Center incurs the costs of delivering the services outlined in contracts and invoices NH DHHS for reimbursement of eligible expenses; at time less any revenue generated from the provision of care. Details regarding revenue and expense can be found in the Center's DHHS Contracts Exhibits C-1, C-3, C-4 and C-5.

State Grants

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Vacation Pay and Fringe Benefits
Annual vacation allotments are granted to employees that are regularly scheduled to work 20 or more hours per week. If an employee works less than 37.5 hours per week the time earned will be prorated based on their FTE. Eligible employees are able to accrue hours starting at the beginning of each calendar year and accrued time is to be utilized by December 31st; with the exception of up to 5 days that is allowed to be carried over into the new calendar year. Fringe benefits are allocated to the appropriate program expense based on the percentage of actual time spent on the program.

Advertising
Advertising costs are expensed to operating expenses as incurred. Advertising expense for the years ended June 30, 2025, and 2024 was $3,366 and $3,335, respectively.

Concentration of Credit Risk
The Center maintains cash balances at several financial institutions. Accounts at financial institutions are insured by the Federal Deposit Insurance Corporation up to $250,000. At times throughout the year, cash balances with these institutions exceed that amount. The Center has not incurred any losses related to uninsured cash.

NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS

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

New Hampshire and Managed Medicaid
The Center is reimbursed for services from the State of New Hampshire and Managed Care Organizations (MCOs) for services rendered to Medicaid clients. The majority of the payments for these services are received in the form of monthly capitation amounts that are predetermined in a contractual agreement with the MCOs. Additionally, there are payments for services rendered to other Medicaid clients on the basis of fixed Fee for Service rates.

Approximately 91% and 90% of program service fees is from participation in the State and Managed Care Organization sponsored Medicaid programs for the years ended June 30, 2025 and 2024, respectively. Laws and regulations governing the Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates could change materially in the near term.

As part of the contractual arrangement with the MCOs, the Center is required to provide a specific amount of services under an arrangement referred to as a Maintenance of Effort (MOE). Under the MOE, if levels of service are not met the Center may be subject to repayment of a portion of the revenue received. The MOE calculation is subject to

NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS (continued)

interpretation and a source of continued debate and negotiations with MCOs. This MOE calculation may result in a liability that would require a payback to the MCOs. The Center has accrued an estimated payback of $-0- and $137,531 for the years ended June 30, 2025 and 2024, respectively. These liabilities are included in other current liabilities on the statement of financial position.

During 2025, and effective July 1, 2025 the Center received approval from SAMHSA to be classified as a Certified Community Behavioral Health Clinic. This resulted in a transition to the Prospective Payment System (PPS) under Medicaid. PPS-3 pays the expected cost of providing CCBHC services on a daily basis with required Special Crisis (SCS) PPS rates.

NOTE 3 LIQUIDITY

The following reflects the Center's financial assets available within one year of June 30, 2025 for general expenditures are as follows:

Cash and Cash Equivalents	$ 1,458,001
Accounts Receivable (net)	859,702
Certificates of deposit	2,261,687
Investments	1,595,276
Financial assets available within one year for general expenditures	$ 6,174,666

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

As part of the Center'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 4 ACCOUNTS RECEIVABLE

Fee for service accounts receivable of the Center consisted of the following at June 30:

	2025	2024
ACCOUNTS RECEIVABLE - TRADE		
Medicaid	$ 123,030	$ 193,790
Medicare	96,703	33,141
Third party insurance companies	75,891	159,762
Clients	33,113	35,899
	328,737	422,592
Allowance for doubtful accounts	(119,632)	(114,643)
	$ 209,105	$ 307,949

NOTE 4 ACCOUNTS RECEIVABLE (continued)

Other accounts receivable of the Center consisted of the following at June 30:

	2025	2024
ACCOUNTS RECEIVABLE - OTHER		
Various contracts	$ 35,177	$ 54,711
Bridges Housing Program	7,746	93,276
Bureau of Behavioral Health	202,909	865,073
MCO Directed Payments	93,098	31,727
CCBHC Grant	143,162	103,294
USDA Grant	142,200	-
Accrued Interest	26,305	41,664
	$ 650,597	$ 1,189,745

NOTE 5 PROPERTY AND EQUIPMENT

The Center had property and equipment consisting of the following at June 30:

	2025	2024
Land	$ 20,695	$ 20,695
Building and improvements	830,924	823,736
Furniture, fixtures and equipment	514,918	436,102
Vehicles	81,842	81,842
Project in Progress	8,345	66,701
	1,456,724	1,429,076
Accumulated Depreciation	(975,930)	(881,457)
NET BOOK VALUE	$ 480,794	$ 547,619

Depreciation expense for the years ended June 30, 2025 and 2024 was $94,474 and $87,817, respectively.

NOTE 6 INVESTMENTS

The Center has invested funds in various mutual funds with The Vanguard Group. The investments are held in two separate accounts in accordance with the Center's investment policy. The short term investment portfolio had balances of $3,856,963 and $3,628,153 at June 30, 2025 and 2024, respectively. These investments are short term in nature and are available to provide liquid assets to meet operating requirements as needed. The long term investment portfolio had balances of $859,330 and $767,625 at June 30, 2025 and 2024, respectively. These investments are board designated assets and considered long term investments and are structured to provide for the preservation and growth of capital. The approximate breakdown of these investments are as follows at June 30,:

2025	Cost	Unrealized Gain (Loss)	Market Value
Certificate of Deposit	$ 2,262,000	$ (313)	$ 2,261,687
Equity Funds	$ 2,082,025	$ 372,581	$ 2,454,606

2024	Cost	Unrealized Gain (Loss)	Market Value
Certificate of Deposit	$ 2,500,000	$ (503)	$ 2,499,497
Equity Funds	$ 1,587,098	$ 309,183	$ 1,896,281

Investment income consisted of the following at June 30,:

	2025	2024
Interest and dividends	$ 187,039	$ 196,002
Realized gains	50,221	26,693
Unrealized gains	63,633	106,162
	$ 300,893	$ 328,857

NOTE 7 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:

NOTE 7 FAIR VALUE MEASUREMENTS (continued)

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 recorded at fair value are categorized as Level 1 and recorded at fair value, as of June 30, 2025 and 2024. 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.

NOTE 8 DEFERRED REVENUE

The Center's deferred revenue consisted of the following at June 30:

	2025	2024
Burkehaven Grant	$ -	$ 50,000
Bridge Program	11,000	11,000
	$ 11,000	$ 61,000

NOTE 9 LONG-TERM DEBT

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

	2025	2024
Affordable Housing Fund, 0% interest, 30 years, payment based on 50% surplus cash flow from High Street property, due September 2034.	$ 543,715	$ 543,715

NOTE 9 LONG-TERM DEBT (continued)

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

Year Ending June 30,	Amount
2026	$ -
2027	-
2028	-
2029	-
2030	-
Thereafter	543,715
	$ 543,715

No interest expense was incurred on the above long-term debt during the years ended June 30, 2025, and 2024.

NOTE 10 LINE OF CREDIT

As of June 30, 2025 and 2024, the Center had available a line of credit with maximum amounts available of $500,000, and collateralized by all property and the investment account held with Vanguard. The amount available is limited to 75% of receivables less than 90 days old. As of June 30, 2025 and 2024, the outstanding balance was $-0-. The effective interest rate at June 30, 2025 and 2024 was 7.0% and 8.0%, respectively. Interest expense on the line of credit was $83 and $387 for the years ended June 30, 2025 and 2024, respectively. The line of credit expires in April 2026.

NOTE 11 RELATED PARTY TRANSACTIONS

The Geisel School of Medicine at Dartmouth

The Center contracts with The Geisel School of Medicine at Dartmouth (Geisel) for a variety of services provided by clinical personnel. During fiscal years ended June 30, 2025 and 2024 the Center paid $252,902 and $332,611, respectively.

NOTE 12 EMPLOYEE RETIREMENT PLAN

The Center maintains a tax deferred employee retirement plan for its employees. The plan is a defined contribution plan that covers substantially all full-time employees who meet certain eligibility requirements. The Center provides a match whereby all eligible employees receive a 50% match for their first 4% of contributions. During the years ended June 30, 2025 and 2024, the total employer contributions into this retirement plan were of $59,848 and $58,735.

NOTE 13 CONCENTRATIONS OF CREDIT RISK

The Center grants credit without collateral to its clients, most of whom are area residents and are insured under third-party payer agreements. The mix of receivables due from clients and third-party payers is as follows:

	2025	2024
Due from clients	10 %	8 %
Insurance companies	23	38
Medicaid	37	46
Medicare	30	8
	100 %	100 %

NOTE 14 OPERATING LEASES

The Center leases real estate and equipment under various operating leases. The determination of whether an arrangement is a lease is made at the inception of the lease. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from the use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed in a way that eliminates their rights. The allocation of consideration in the contract is recognized on a straight line basis over the term of the lease.

The Center has elected to apply the short-term lease cost exception to all leases with a term of one year or less. The Center has also elected not to restate comparative periods or separate lease and non-lease components by class of underlying assets.

As of June 30, 2025, the right of use asset had a balance of $905,610, as shown in other assets on the balance sheet, the lease liability is included in current liabilities for $365,573 and long-term liabilities for $576,643. The lease asset and liability were calculated utilizing the incremental borrowing rate at the inception of the lease.

Certain lease agreements include variable payments which are not determinable at the lease commencement and are not included in the measurement of the lease asset and liabilities. Lease agreements do not contain any material residual value guarantees or material restrictive covenants.

NOTE 14 OPERATING LEASES (continued)

	Year Ended 6/30/2025
Operating:	
Operating Lease Cost, included in rent expense	$ 526,252
Operating Lease Cost, included in equipment rent	19,821
Short-term leases, included in rent expense	41,814
Short-term leases, included in equipment rent	5,110
Variable lease payments, included in rent expense	4,116
Total lease cost	$ 597,113
Cash flow Information:	
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flow from operating leases	$ 528,313
Weighted Average of remaining lease term:	
Operating Leases	3 Years
Weighted Average Discount Rate	
Operating Leases	7.50%

Maturities of operating lease liabilities as of June 30, 2025:

	Operating Leases
2026	$ 365,573
2027	360,821
2028	302,575
Total	1,028,969
Less amounts representing interest	(86,753)
Present value of lease liabilities	$ 942,216

NOTE 15 NET ASSETS WITH DONOR RESTRICTIONS

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

	2025	2024
Children's Program	$ 38,000	$ 10,735
Student Loan Assistance Program	150,230	186,130
Integrated Care	43,901	58,616
Other Contributions with Restrictions	53,150	30,944
	$ 285,281	$ 286,425

The amounts above are temporarily restricted and the restricted net assets will become unrestricted once the restrictive purposes have been satisfied.

NOTE 16 SUBSEQUENT EVENTS

Subsequent to year end, on July 15, 2025, the Center acquired multiple properties in Claremont, New Hampshire for $950,000. The Center received financing from Claremont Savings Bank in the form of a mortgage totaling $760,000, maturing on July 15, 2045, with a fixed variable interest rate of 5.99% for 5 years and subject to change each 5 years after July 15, 2030. The initial monthly payment is $5,478.

In accordance with professional accounting standards, the Center has evaluated subsequent events through December 2, 2025, which is the date these financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2025, have been incorporated into the basic financial statements herein.

SUPPLEMENTARY INFORMATION

West Central Services, Inc. d/b/a West Central Behavioral Health
ANALYSIS OF CLIENT SERVICE FEES
For the Year Ended June 30, 2025

	Accounts Receivable, Beginning	Gross Fees	Contractual Allowances & Discounts	Cash Receipts	Accounts Receivable, Ending
CLIENT FEES	$ 35,899	$ 618,054	$ (507,681)	$ (113,159)	$ 33,113
OTHER INSURANCE	159,762	531,167	(275,499)	(339,539)	75,891
MEDICAID	193,790	7,111,549	(832,253)	(6,350,056)	123,030
MEDICARE	33,141	761,394	(478,804)	(219,028)	96,703
TOTALS	$ 422,592	$ 9,022,164	$ (2,094,237)	$ (7,021,782)	$ 328,737

West Central Services, Inc.
d/b/a West Central Behavioral Health
ANALYSIS OF BUREAU OF BEHAVIORAL HEALTH REVENUES AND RECEIVABLES
For the Year Ended June 30, 2025

	Receivable (Deferred Income) From BBH Beginning of Year	BBH Revenues Per Audited Financial Statements	Receipts for Year	Receivable (Deferred Income) from BBH End of Year
Contract Year, June 30, 2025	$ 865,073	$ 862,274	$ (1,524,438)	$ 202,909

Analysis of Receipts Date of Receipt Deposit Date	Amount
8/5/2024	$ 76,375
8/19/2024	112,629
10/15/2024	12,786
10/22/2024	46,554
11/5/2024	220,042
11/19/2024	37,506
12/4/2024	22,512
12/5/2024	63,368
12/30/2024	371
1/2/2025	12,257
1/15/2025	31,767
1/17/2025	17,416
1/27/2025	162,432
2/7/2025	33,210
2/25/2025	52,363
2/28/2028	92,780
3/6/2025	11,291
3/21/2025	17,944
3/26/2025	64,255
4/2/2025	76,827
4/28/2025	51,943
5/1/2025	10,911
5/20/2025	77,223
6/3/2025	10,735
6/9/2025	105,338
6/11/2025	10,670
6/18/2025	69,632
6/23/2025	12,349
6/27/2025	10,948
	$ 1,524,438

West Central Services, Inc. d/b/a West Central Behavioral Health
STATEMENT OF FUNCTIONAL REVENUES
For the Year Ended June 30, 2025, with
Comparative Totals for 2024

	Total Agency	Total Admin.	Total Programs	Adult Maintenance	Adult Vocational	Children	ACT Team	Emergency	Housing	General Adult	Bridges	Other Programs	2024
Program Services Fees													
Net Client Fees	$ 110,373	$ -	$ 110,373	$ 69,039	$ -	$ 19,611	$ 10,174	$ (30)	$ 11,579	$ -	$ -	$ -	$ 98,482
Medicaid	6,279,295	-	6,279,295	1,716,287	691	2,499,697	350,105	137,829	1,574,686	-	-	-	5,947,606
Medicare	282,590	-	282,590	251,415	-	-	24,010	10,569	(3,404)	-	-	-	162,659
Other Insurance	255,669	-	255,669	143,882	-	107,617	2,064	2,106	-	-	-	-	373,070
Public Support - Other													
Local/County Gov't.	79,581	-	79,581	27,854	796	26,262	6,367	2,387	8,754	3,183	-	3,979	92,377
Donations/Contributions	379,792	-	379,792	141,112	3,675	121,093	29,397	11,024	40,421	14,698	-	18,373	258,612
Other Federal Grants	1,278,132	-	1,278,132	-	-	-	-	-	-	-	-	1,278,132	1,036,839
Other Public Support	566,155	-	566,155	176,219	2,010	318,610	16,081	6,031	22,112	8,041	-	17,051	353,968
BBH													
Community Mental Health	862,274	-	862,274	8,750	250	13,097	239,500	459,525	43,481	1,000.00	-	96,671	1,436,110
Other BBH	194,383	-	194,383	70,447	-	5,761	-	1,750	-	-	-	116,425	188,056
Rental Incomes	176,085	-	176,085	4,331	-	-	-	-	171,754	-	-	-	169,971
Other Revenues	345,263	-	345,263	4,923	131	34,478	1,047	4,393	1,965	524	297,148	654	404,943
TOTAL PUBLIC SUPPORT AND REVENUES	$ 10,809,592	$ -	$ 10,809,592	$ 2,614,259	$ 7,552	$ 3,146,226	$ 678,745	$ 635,584	$ 1,871,348	$ 27,446	$ 297,148	$ 1,531,285	$ 10,522,693

West Central Services, Inc. d/b/a West Central Behavioral Health
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025, with
Comparative Totals for 2024

	Total Agency	Total Admin.	Total Programs	Adult Maintenance	Adult Vocational	Children	ACT Team	Emergency	Housing	General Adult	Bridges	Other Programs	2024
Personnel Costs:													
Salary & Wages	$ 7,042,173	$ 702,960	$ 6,339,213	$ 1,877,390	$ 29,498	$ 1,627,364	$ 511,985	$ 475,835	$ 825,072	$ 45,378	$ 49,744	$ 896,947	$ 6,751,801
Employee Benefits	997,154	56,767	940,387	235,044	5,115	272,577	112,562	41,511	112,516	8,145	11,923	140,994	837,399
Payroll Taxes	495,232	46,100	449,132	129,195	2,097	108,140	36,420	35,597	61,004	3,049	3,702	69,929	470,990
Professional Fees:													
Professional Fees	474,416	201,184	273,232	4,309	22	55,833	67	306	1,276	8	1,128	210,282	341,955
Staff Devel. & Training:													
Staff Development	42,695	7,821	34,874	3,562	330	471	2,112	52	119	38	662	27,528	72,832
Occupancy Costs:													
Rent	785,751	48,023	737,728	153,669	16,724	151,612	33,055	17,275	125,808	1,745	213,066	24,774	927,997
Other Utilities	86,326	1,659	84,667	11,693	1,038	18,095	2,988	4,390	43,315	72	460	2,617	93,124
Maintenance and Repairs	106,244	17,186	89,058	10,738	911	25,453	2,816	3,476	42,706	169	392	2,398	60,362
Taxes	36,000	-	36,000	-	-	-	-	-	36,000	-	-	-	36,000
Other Occupancy Costs	248,883	27,489	221,394	77,944	9,223	77,131	15,221	6,228	20,765	1,066	3,436	10,380	200,429
Consumable Supplies:													
Office/Building/Household	52,228	3,193	49,035	10,137	888	11,046	2,560	3,902	15,669	133	387	4,313	43,531
Food	48,640	4,333	44,307	2,035	23	2,841	192	33	37,235	21	8	1,918	36,554
Equipment Rental	24,931	3,677	21,254	7,482	739	5,497	1,779	2,991	949	66	312	1,439	23,326
Equipment Maintenance	13,946	2,164	11,782	4,305	332	3,101	1,092	813	997	114	143	885	8,337
Depreciation	94,474	53,794	40,680	954	-	890	-	11,497	27,339	-	-	-	87,817
Advertising	3,366	830	2,536	888	25	837	203	76	279	101	-	127	3,335
Membership Dues	60,114	52,750	7,364	2,896	29	1,402	1,475	45	166	61	5	1,285	65,532
Telephone/Communications	88,688	32,544	56,144	13,468	643	17,076	5,061	6,420	9,889	168	716	2,703	87,260
Postage/Shipping	5,795	1,720	4,075	1,599	120	722	404	94	143	46	250	697	4,821
Transportation:													
Staff/Clients	97,737	1,153	96,584	40,795	93	26,343	14,866	907	1,220	371	695	11,293	80,440
Insurance:													
General/Liability	206,161	76,063	130,098	32,585	1,540	31,098	9,521	15,689	28,869	565	3,449	6,783	160,518
Interest Expense	83	83	-	-	-	-	-	-	-	-	-	-	404
Other Expenditures	333,744	153,656	180,088	28,011	1,059	37,987	7,409	6,196	20,014	1,301	312	77,799	296,554
TOTAL EXPENSES	11,344,780	1,495,149	9,849,631	2,648,700	70,448	2,475,515	761,787	633,333	1,411,350	62,618	290,790	1,495,091	10,691,318
Administrative Allocation	-	(1,495,149)	1,495,149	402,067	10,694	375,777	115,637	96,138	214,239	9,505	44,141	226,951	-
TOTAL PROGRAM EXPENSES	$ 11,344,780	$ -	$ 11,344,780	$ 3,050,767	$ 81,142	$ 2,851,292	$ 877,424	$ 729,471	$ 1,625,589	$ 72,123	$ 334,931	$ 1,722,042	$ 10,691,318

SINGLE AUDIT REPORTS

WEST CENTRAL SERVICES, INC.
d/ba/ West Central Behavioral Health
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Award Information	*AL/other #*	*Pass-Through Entity Name*	*Pass-Through Entity #*	*Federal Expenditures*
Other Programs (Treated individually for major program determination)				
Department of Health and Human Services				
Drug-Free Communities Support Program Grants				
Drug-Free Communities Support Program Grants	93.276			$ 127,694
Total Drug-Free Communities Support Program Grants				127,694
Certified Community Behavioral Health Clinic Expansion Grants				
Certified Community Behavioral Health Clinic Expansion Grants	93.696			1,150,438
Total Certified Community Behavioral Health Clinic Expansion Grants				1,150,438
Total Department of Health and Human Services				1,278,132
Total Other Programs (Treated individually for major program determination)				1,278,132
Total Expenditures of Federal Awards				$ 1,278,132

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of West Central Services, Inc. under programs of the federal government for the year ended June 30, 2025. 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 West Central Services, Inc., it is not intended to and does not present the financial position,changes in net assets, or cash flows of West Central Services, Inc.

West Central Services, Inc. has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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.

KBS
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
of West Central Services, Inc.
d/b/a West Central Behavioral Health

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 West Central Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 2, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Central Services, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Central Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of West Central Services, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Central Services, 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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

Kittell, Branagan + Sargent

St. Albans, Vermont
December 2, 2025

KBS
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 West Central Services, Inc.
d/b/a West Central Behavioral Health

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited West Central Services, 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 West Central Services, Inc.'s major federal programs for the year ended June 30, 2025. West Central Services, 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, West Central Services, Inc.. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to West Central Services, 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 West Central Services, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about West Central Services, Inc.'s compliance with the requirements of each major federal program as a whole.

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

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

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

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, this report is not suitable for any other purpose.

Kittell, Branagan + Sargent

St. Albans, Vermont
December 2, 2025

West Central Services, Inc.
d/b/a West Central Behavioral Health
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2025

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of West Central Services, Inc.

2. There were no significant deficiencies disclosed during the audit of the financial statements. No material weaknesses are reported.

3. No instance of noncompliance material to the financial statements of West Central Services, 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.

5. The auditor's report on compliance for the major federal award programs for West Central Services, Inc. expresses an unmodified opinion on all major federal programs.

6. There were no audit findings required to be reported in accordance with 2 CRF Section 200.516(a).

7. The program tested as a major program was 93.696 –Certified Community Behavioral Health Clinic Expansion Grant.

8. The threshold for distinguishing Types A and B programs was $750,000.

9. West Central Services, Inc. was not 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 cost related to the major federal award programs

West Central Services, Inc.
d/b/a West Central Behavioral Health
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2025

DEPARTMENT OF HEALTH AND HUMAN SERVICES

2024-01 – Certified Community Behavioral Health Clinic Expansion Grant – AL #93.698 Year Ended June 30, 2024

Condition:	West Central Services, Inc. did not follow its procurement policy which requires a bidding process for vendors paid in excess of $15,000 during selection of one vendor, in that they did not perform a competitive bid process.
Recommendation:	We recommend that West Central Services, Inc. perform a competitive bidding process for all grant related expenses in excess of the thresholds on its procurement policy unless the Center can only receive required services from a specific source, a public exigency did not permit the delay, or after the solicitation of a number of sources it was determined that competition was inadequate.
Current Status:	West Central Services, Inc. is currently in compliance with its procurement policy as of June 30, 2025.

Jonathan W. Brown
[redacted]

Professional Summary

Dynamic and results-oriented healthcare leader with nearly 20 years of experience in optimizing healthcare services and driving operational excellence. Adept at managing multi-disciplinary teams, streamlining processes, and implementing innovative strategies to enhance patient care, reduce costs, and ensure compliance with healthcare regulations. Proven record of accomplishment of overseeing large-scale projects, improving operational efficiency, and fostering collaboration across departments to achieve organizational goals.

Work Experience

West Central Behavioral Health | Lebanon, NH
Chief Financial and Administrative Officer | Jan 2025 – Current

- In collaboration with the CEO and respective leadership, develops an annual budget that reflects a combination of historic patterns and anticipated operational changes.
- Manages the development and implementation of goals, objectives and priorities for each assigned service area; recommends and administers policies and procedures.
- Ensures administrative processes at all locations are appropriate, continually improves and supports efficient practices as well as enhances client satisfaction.
- Oversees the Information Technology department to ensure information technologies are implemented and operating effectively and efficiently.
- Oversees residential programs, including working with the WCBH team to ensure compliance with state and federal guidelines.

Harbor Care | Nashua, NH
Clinic Director | Dec 2017 – Jun 2024

- Directed clinical service delivery, patient services, and program operations by implementing process improvements and optimizing resource allocation, resulting in 10% - 25% increase in gross revenues
- Led interdisciplinary teams by coordinating cross-departmental efforts, enhancing communication, and utilizing data-driven decision-making, improving patient outcomes by 5% - 15% in key health indicators
- Supervised operations of departments by fostering culture of accountability, streamlining workflows, and enhancing service integration, driving 40% increase in patient satisfaction
- Championed efforts to secure NCQA Patient-Centered Medical Home Behavioral Health integration Accreditation by leading detailed accreditation processes, positioning organization as only FQHC in NH/VT to achieve this distinction
- Earned HRSA Clinical Quality Awards in 2018, 2019, and 2022 by advancing health information technology (HIT) through implementing digital tracking systems, optimizing patient data management

Indian Stream Health Center | Colebrook, NH
Chief Executive Officer | Jan 2015 – Dec 2017

- Set strategic direction and vision of the organization by conducting comprehensive market analysis and aligning organizational goals with industry trends, resulting in 30% rise in service delivery effectiveness
- Led executive team in executing objectives from Indian Stream's strategic plan by fostering collaboration and ensuring alignment with long-term goals, achieving 10% - 30% growth in key service areas

- Built and maintained collaborations with federal, regional, state, and local partners by initiating stakeholder meetings and joint initiatives, expanding Indian Stream's service footprint by 20%
- Managed health and human services leaders by implementing leadership development programs and performance-based evaluations, improving departmental efficiencies and staff retention by 5% - 15%
- Established shared Human Resource/Compliance Officer position by consolidating organizational compliance and human resources functions, reducing compliance issues and improving HR operations

Indian Stream Health Center | Colebrook, NH
Chief Financial Officer | Jul 2012 – Jan 2015

- Supervised financial and administrative departments by implementing performance tracking systems, introducing regular audits, and fostering team collaboration, enhancing departmental efficiency by 25%
- Restructured patient services by conducting workflow analysis, creating new management and staffing model for check-in, check-out, call center, and visit scheduling, resulting in 20% rise in patient flow
- Developed and implemented training plans, policies, and procedures by assessing staff needs, designing training modules, and establishing feedback loops, boosting overall productivity by 150%
- Transitioned billing services in-house by restructuring billing, collections, and coding processes through renegotiating vendor contracts, reducing processing time by 50% and increasing revenue capture
- Established management and staffing model for billing, collections, and coding by conducting role assessments and reallocating resources, contributing to 15% reduction in billing errors

Additional Experience

Indian Stream Health Center | Information Technology Director

Skills

Operations Management, Strategic Planning, Team Leadership, Regulatory Compliance, Financial Management, Process Improvement, Business Analysis, Training & Development, Time Management, Communication

Education

Master of Business Administration | University of Phoenix
Bachelor of Science in Information Technology/Business Systems Analysis | University of Phoenix
Capstone Fellowship in Community Health Policy and Leadership | George Washington University

Professional Associations

Member - Project Management Institute
Member - Project Management Institute New Hampshire Chapter
Member - American College of Healthcare Executives
Member - Medical Group Management Association

Caitlin Lennon, LICSW

[redacted]

EDUCATION

University of New Hampshire - Durham, NH **May 2020**
Master of Social Work *GPA: 4.00*

University of New Hampshire - Durham, NH **May 2016**
Bachelor of Arts: Psychology *GPA: 3.84*
Minors: Social Work; Sociology
Honors: Magna Cum Laude
Memberships: Golden Key International Honour Society, Phi Beta Kappa Honor Society, Psi Chi: National Honor Society in Psychology

WORK EXPERIENCE

West Central Behavioral Health -- Newport, NH **07/2020 – Present**
Chief Clinical Officer (October 2025—Present)
Executive Leadership Position with a focus on clinical programming and training and development.

- Oversee the clinical service delivery, supporting staffing patterns, supervisory structure and other resources to ensure program goals are achievable and fiscally viable.
- Oversee the quality of clinical programming. Ensuring consistency in the delivery of evidenced based practices.
- Utilize data from a variety of sources to inform business decisions related to clinical services, program structure, allocation of staff resources and agency priorities.
- Implement changes to service delivery based ongoing quality improvement data, fidelity reviews or other data sets indicating areas of improvement are warranted.
- Provide direct therapeutic services to individuals, groups, and families utilizing evidence-based practices.
- Provide supervision for licensure and other consultation to clinical and non-clinical staff to improve service delivery and promote skill development.

Director of Child Services (February 2023—October 2025)
Clinical and supervisory position of three sites treating children, adolescents, and families.

- Provided direct therapeutic services to individuals, groups, and families utilizing evidence-based practices
- Offered clinical guidance and act as point person for staff and supervisors
- Assisted in connecting families to appropriate services and resources at West Central and meet with collaterals to ensure collaboration of care
- Responded to clinical crises in a timely manner to ensure receipt of quality care
- Participated in administrative meetings to address overall agency functioning and services provided
- Supervised new clinicians for licensure and facilitate consultations among all staff levels

Clinical Supervisor, Newport Child Services (Jan 2023—February 2023)
Managerial and Clinical responsibilities in an outpatient child and family clinic.

- Provided direct therapeutic services to individuals, groups, and families utilizing evidence-based practices
- Oversaw clinical services and job expectations of clinicians in an outpatient setting
- Offered clinical guidance and act as point person for clinicians providing services
- Ensured adequate completion of required documentation and implement strategies to assist in compliance
- Facilitated peer and team meetings to discuss clinical and administrative topics and collaborate with collaterals

School-Based Child Clinician (July 2020—Jan 2023)
Clinical role providing direct psychotherapy to children and adolescents ages 3-18 in the school, office, and telehealth settings.

- Provided direct therapeutic services to individuals, groups, and families
- Utilized the evidenced-based MATCH model in treating anxiety, depression, conduct, and trauma

- Coordinated with internal & external providers on client care, attended meetings, and advocated for client needs
- Collaborated with school administrators and staff on mutual clients and increasing accessibility of services

Youth Mental Health First Aid – Instructor **06/2021 – Present**

- Conduct online instruction of the evidence-based YMHFA course
- Provide instruction to a variety of organizations with course sizes between 6-30 attendees
- Teach the ALGEE method of intervention to improve competency in assisting in crisis and non-crisis situations
- Collaborate with co-instructor on course set-up, delivery, and problem solving

Center for Life Management -- Salem, NH **08/2019 – 05/2020**
2nd year MSW Intern
Clinical experience at a Community Mental Health Center maintaining a caseload of up to 12 individual psychotherapy and 3 functional support service clients ages 6-19 years old. Co-facilitated two short-term therapy groups to adolescents.

- Provided direct therapeutic services to individuals, groups, and families
- Coordinated with internal & external providers on client care
- Completed proper documentation of treatment notes, quarterly reviews, and updated treatment plans in the EMR
- Administered evidence-based assessments, such as PHQ-9, GAD-7, and the Columbia Scale
- Provided phone and video-based telehealth remotely to maintain client care during COVID-19 pandemic

Seacoast Youth Services -- Seabrook, NH **08/2018 – 05/2019**
1st year MSW Intern
Clinical experience working with adolescents in a group setting—through an intensive outpatient program for co-occurring mental health and substance misuse, as well as individually providing home-based therapy to mandated clients.

- Co-facilitated group sessions with topics such as relapse prevention, self-esteem building, & psychoeducation
- Facilitated individual sessions with assigned clients and developed/fulfilled treatment plan goals
- Assisted clients in developing prosocial skills and activities in the community
- Collaborated with clinicians, schools, families, and other service providers on client cases

Webster House -- Manchester, NH **05/2016 – 09/2019**
Residential Counselor Supervisor (Feb. 2019 - Sept. 2019)

- Organized daily shift structure and delegated staff responsibilities
- Acted as a point person and made time-sensitive executive decisions
- Facilitated mediations among staff members and residents

Residential Counselor (May 2016 - Feb. 2019)

- Provided a safe and structured environment to youth ages 8-18 in a residential setting
- Enforced behavioral expectations in accordance with individual treatment plans
- Worked independently and as a team to organize and supervise activities in the community
- Engaged in problem solving and crisis management to ensure safety and stability of individuals and groups
- Administered medication, completed daily Medicaid logs, and provided weekly check-in with 1-2 assigned residents

LICENSES, TRAININGS, & MISCELLANEOUS

Licensed Independent Social Worker (LICSW)—New Hampshire Board of Mental Health Practice
License #2868—Obtained 12/2022
Approved Licensure Supervisor—12/2024--Present

Trainings:

MATCH-ADTC (Certified Clinician)
TF-CBT
DBT for Adolescents
Solution-Focused Therapy
Motivational Interviewing
The Seven Challenges

LORI SHIBINETTE

RN, NHA, MBA

CONTACT

[redacted]
[redacted]
[redacted]
in [redacted]

EDUCATION

Masters | Business Admin
Franklin Pierce University |
Rindge, NH
2009-2013

Bachelors | Nursing
University of New Hampshire |
Durham, NH
1997-2005

EXPERTISE

- Visionary Leader
- Patient Focused
- Communicator
- Operational Excellence
- Problem Solver
- Collaborator
- Strategic Planner
- Contract Negotiator
- Advocate
- Health Policy Maker
- Team Builder

Independent Contracts

Legal Nurse Consultant
2010-2016

Adjunct Faculty
Franklin Pierce University
2013-2020

PROFESSIONAL PROFILE

Experienced Chief Executive Officer of diverse programs in health care. Over the last thirty years, I became accustomed to delivering results by building strong, resilient teams and then allowing them the flexibility to take care of the people we serve. This is where my passion lies, caring for a team that cares for the community.

WORK EXPERIENCE

West Central Behavioral Health
Chief Executive Officer | August 2024 - Present

Lori Shibinette Consulting
Independent Consultant | Sept 2023-July 2025

Independent Consulting Services on Health Policy and Health Care Operations for private organizations including Long Term Care, Behavioral Health, Insurance, Education, and Information Systems

Commissioner of Health and Human Services
State of New Hampshire | 2020-2022

Executive oversight and leadership for the Department of Health and Human Services. Significant responsibilities included the oversight of the Medicaid program, negotiation of managed care contracts, health policy initiatives, leadership to 2700 team members and execution of a $2.5 billion budget. Significant achievements during my term included:

- Lead of Covid 19 Unified Command. Consistently ranked in the top five for state response to Covid 19.
- Acquisition of Hampstead Hospital, securing psychiatric care for juveniles' long term.
- Approval and funding to build a new twenty-four bed forensic hospital.
- Unifying and collaborating across all sectors of health care to respond to Covid 19 and the mental health crisis in New Hampshire.

Chief Executive Officer
New Hampshire Hospital | Concord, NH| 2017-2020

Executive oversight and leadership for 168 bed Acute Psychiatric Hospital. Primary focus of my role was to modernize the operations at New Hampshire Hospital to include principles of operational excellence, efficient staff models, recruitment and retention, implementation of a comprehensive electronic health record and cross sector collaboration with other health care providers. Significant achievements included:

- Reduced psychiatric boarding in Emergency Rooms by 50% in the first year using principles based in operational excellence.

LORI SHIBINETTE

RN, NHA, MBA

TECHNICAL SKILLS

Operational Excellence

Leadership

Community Partner

Patient Quality/Experience

AWARDS

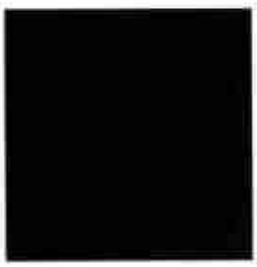
Fitzwater Medallion for Leadership in Public Communication
Franklin Pierce University | 2022

Frank E. Case Government Service Award
New Hampshire Association for Residential Homes | 2022

Leadership in Mental Health
New Hampshire Psychiatric Society| 2022

President's Award
New Hampshire Health Care Association | 2021

Presidents Award
New Hampshire Association of Counties| 2015



WORK EXPERIENCE CONTINUED

Deputy Commissioner of Health and Human Services
State of New Hampshire | 2016-2017

Executive Leadership under direction from Commissioner Jeffrey Meyers. Responsibilities included oversight of budget process, human resource, campus and facility management and overall operations of the Department. Significant accomplishments during my tenure include:

- Creation and Execution of the New Hampshire Hospital Plan of Improvement.
- Development and approved funding of $2.5 billion budget.

Chief Executive Officer/Nursing Home Administrator
Merrimack County Nursing Home | Boscawen, NH| 2007-2016

Executive oversight and leadership of Merrimack County Nursing Home, a 290-bed long term care facility. Responsibilities included the development and execution of the strategic plan, revenue cycle, financial management and creating an environment where both resident and team members thrive. Significant accomplishments during my tenure included:

- Lead on a design/build of a $47m new replacement facility.
- Ongoing achievement of 95% occupancy.
- Annual accreditation/certification completion.

Director of Clinical Services
Merrimack County Nursing Home | Boscawen, NH | 2001-2007

Executive oversight and leadership for all clinical services provided at Merrimack County Nursing Home inclusive of medical, nursing, social work, and clinic services.

- Increase of filled nursing FTE's from 50% to 80% in three years.
- Annual accreditation/certification completion
- Initiated Medicare accreditation in 2002 and maintained throughout tenure.

Director of Nursing Services
Belknap County Nursing Home | Laconia, NH | 2000-2001

Executive and leadership oversight for nursing department at Belknap County Nursing Home, a 94-bed long term care facility

LORI SHIBINETTE

RN, NHA, MBA

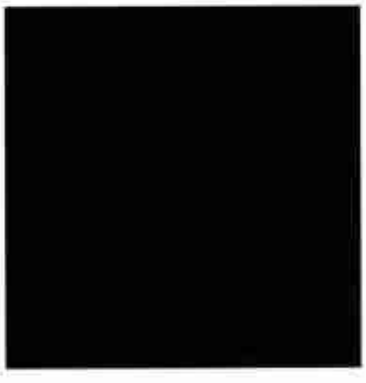
REFERENCES

Christopher T. Sununu
Governor
State of New Hampshire

Deb Fournier ARNP
Darthmouth Health

Lori Weaver
Commissioner of Health and Human Services
Concord, NH

*Contact information will be provided on request



WORK EXPERIENCE CONTINUED

Director of Nursing Services
St. Frances Home | Laconia, NH | 1997-2000

Executive and Leadership oversight of the nursing department at St. Frances Home, a 51-bed long term care facility.

Registered Nurse
New Hampshire Hospital | Concord, NH| 1995-1997

A direct care Registered Nurse providing care to patients with complex medical ailments with co-occurring mental illness.

MATTHEW SQUIRES

[redacted]

Date: March 4th, 2024

EDUCATION

Bachelor of Science, Computer Science, Northwestern University, 1990, Evanston, IL

premedical studies, Montana State University-Billings, 2011, Billings, MT

Doctor of Medicine, Tulane University School of Medicine, 2017, New Orleans, LA

Psychiatry Residency, Dartmouth-Hitchcock Medical Center, Lebanon, NH 2017-2021

LICENSURE, BOARDS

- **USMLE Step 1**, Pass 1st attempt, April 2014
- **USMLE Step 2 CK**, Pass 1st attempt, April 2016
- **USMLE Step 2 CS**, Pass 1st attempt, September 2016
- **New Hampshire Training Medical License**, 2017-2021
- **USMLE Step 3**, Pass 1st attempt, November 2017
- **Six Sigma Yellow Belt Certification**, July 2019
- **Vermont Training Medical License** #060.0005111, 2020-2021
- **New Hampshire Medical License**, #21804, 2021-present

PROFESSIONAL EXPERIENCE

Software Development Engineer, Microsoft Corporation, Redmond WA 1990-1998

- Projects included handwriting recognition, Windows 95, and Internet Explorer

Psychiatrist, West Central Behavioral Health, Lebanon, NH 2021-present

- Adult outpatient psychiatrist including ACT, 2021-present
- Intellectual Disability psychiatrist, 2021-2023

Chief Medical Officer, West Central Behavioral Health, Lebanon, NH 2023-present

- Supervise a half dozen doctors and nurses at adult, child, and nursing home sites
- Participate in Quality Improvement projects
- Represent WCBH medical needs and issues to both internal and statewide committees

PRESENTATIONS, TEACHING

- **Psychiatry Residency Journal Club**, various topics twice a year, 2017-2021
- **White River Junction VA Addiction Series**, Kratom: Does Buprenorphine Grow On Trees?, February 2019
- **New Hampshire Hospital Grand Rounds Lecture**, Multiple Antipsychotic Administration, with Dr. Jonathan Greenberg, June 2019
- **"Antipsychotics and Antidepressants"**, Geisel School of Medicine orientation lecture 8 times a year, 2020-2021
- **Psychiatry Resident Supervision**, West Central Behavioral Health, 2.5 hours per week, 2021-present
- **Psychiatry Medical Student Supervision**, Geisel School of Medicine, 2 days per month, 2021-present

AFFILIATIONS

- **American Psychiatric Association**, 2019-present
- **New Hampshire Psychiatric Society**, 2019-present

PUBLICATIONS AND POSTERS

Chavan, R.S., & Squires, M.C., & Krawczewicz, N.M., & Ducote M.D., & Gillette T.B.. (2016). A Digital Incentive Spirometer and Accompanying Video Game Poster presented at: Pediatrics 2040 Trends and Innovations; Orange, CA.

Silverio AI, Squires MC, Knight JC (2019) Electroconvulsive Therapy for Depression When Substance Use Disorders are Comorbid: A Case Report and Review of the Literature . J Addict Res Ther 10:387.

COMMUNITY SERVICE

- **Big Sky Ski Patrol**, Big Sky, MT, 2008-2012
- **Americorps**, St. John's United Nursing Home, Billings MT, 2010-2011
- **NO/AIDS Task Force**, New Orleans LA 2012-2014

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

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Northern Human Services ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on March 26, 2025 (Item #5B) and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

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

   $7,626,961

2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

3. Modify Exhibit B– Amendment #2, Scope of Services, Section 1.6., to read:

   1.6. The Contractor must enter into a capitation model for CMHC services or a PMPM or PPS model if certified as a Certified Community Behavioral Health Clinic (CCBHC) by contracting with all NH Medicaid Managed Care Organizations to support the delivery and coordination of behavioral health services and supports for children, youth, transition-aged youth, young adults, and adults. The Contractor must:

   1.6.1. Take meaningful steps towards pursuing certification as a CCBHC and/or meeting CCBHC requirements, as identified by the Department, as part the state's participation in the national CCBHC demonstration project, in order to build the infrastructure needed to transition to a CCBHC model, including, but not limited to:

   1.6.1.1. Training staff.

   1.6.1.2. Conducting community needs assessments.

   1.6.1.3. Engaging consultants as appropriate.

   1.6.1.4. Developing cost reporting systems aligned with the Prospective Payment

System-3 (PPS-3 daily rate).

1.6.1.5. Conducting systems upgrades as needed.

1.6.1.6. Implementing other CCBHC transition activities as identified by the Department.

4. Modify Exhibit C – Amendment #2, Payment Terms, Section 1, to read:

1. This Agreement is funded by:

1.1. 3.97% Federal funds, Block Grants for Community Mental Health Services, as awarded on 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM090358.

1.2. 0.57% Federal funds, NH Certified Community Behavioral Health Clinic Planning, as awarded on 3/15/23, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.829, FAIN H79SM087622.

1.3. 95.13% General funds.

1.4. 0.33% Other funds (Behavioral Health Services Information System).

5. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.1. Table 1, to read:

6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 5,310.00	$ 5,310.00	$ 5,310.00	$ 5,310.00	$ 21,240.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 993,188.00	$ 993,188.00	$ 993,188.00	$ 993,188.00	$ 3,972,752.00
Assertive Community Treatment Team (ACT) - Adults	$ 480,000.00	$ 480,000.00	$ 480,000.00	$ 480,000.00	$ 1,920,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Rehabilitation for Empowerment, Education and Work (RENEW)	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 24,000.00
General Training Funding	$ 5,000.00	$ 5,000.00	$ -	$ -	$ 10,000.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ 5,576.00	$ -	$ 35,576.00
System of Care 2.0	$ 263,028.00	$ -	$ -	$ -	$ 263,028.00
Community Behavioral Health Clinic (Stipends)	$ 43,828.00	$ -	$ -	$ -	$ 43,828.00
CCBHC Bridge Funding	$ -	$ -	$ 83,789.00	$ 153,801.00	$ 237,590.00
CCBHC Readiness Training and System Upgrades	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 40,000.00
Critical Time Intervention	$ -	$ -	$ 75,000.00	$ 78,000.00	$ 153,000.00
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ 246,103.00	$ -	$ 246,103.00
Uncompensated Care Mitigating Funds	$ -	$ -	$ 269,922.00	$ 269,922.00	$ 539,844.00
Total	**$ 1,838,854.00**	**$ 1,526,998.00**	**$ 2,217,388.00**	**$ 2,043,721.00**	**$ 7,626,961.00**

6. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.9. Section header only, to read:

6.9. General Training Funding (Effective through June 30, 2025):

7. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.10. Section header only, to read:

6.10. System Upgrade Funding (Effective through October 28, 2025):

8. Modify Exhibit C – Amendment #2, Payment Terms, Sections 6.11.8. through 6.11.9. to read:

6.11.8. The Contractor may be eligible to receive payments to address extraordinary costs incurred in the fulfillment of this Agreement (herein contingency payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $25,000 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first

come/first served basis. The Contractor may:

6.11.8.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.11.8.2. Be eligible for contingency payments, which support program related costs that exceed per diem and flex funding line items defined in Exhibit C-5, Budget – Amendment #2, and meet criteria as outlined by the Department at the time of application.

6.11.9. The Contractor may be eligible to receive incentive payments in the fulfillment of program goals as described in Table 2 below (herein incentive payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $221,103 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.11.9.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.11.9.2. Be eligible to receive incentive payments upon achieving the Incentive Payment Goals as described below in Table 2 through June 30, 2026. The Contractor shall provide supporting documentation to demonstrate achievement of the Incentive Payment Goals, as requested by the Department.

6.11.9.2.1. Table 2

#	Incentive Payment Goal	Total Incentive Payments
1	For each individual referred and having a Pre-CTI visit, and one (1) qualifying encounter during Phase 1 with a CTI Coach, CMHCs may be qualified for incentive payments.	$350 per individual
2	For each individual qualified CTI-program graduate, CMHCs may be qualified for incentive payments.	$500 per individual

6.11.9.2.2. "Qualifying Encounter" for this incentive payment shall mean an interaction with an enrolled CTI client in which progress was discussed or made towards the Phase Plan during Phase 1.

6.11.9.2.3. "Graduate" for this incentive payment shall mean a CTI client who enrolled in CTI and successfully completed 9 consecutive months of the program during State Fiscal Year 2026; and/or seven (7) months of active participation and two (2) months of inactive participation, and have a closeout/final meeting within 14 days per or post the 9 month date.

6.11.9.3. The incentive target shall be available on a quarterly basis in SFY 2026, until the statewide total price limitation is reached, and based on data submitted by the Contractor via the Phoenix reporting system.

6.11.9.4. The Department will communicate eligibility for incentive payment achievement and reimbursement to the Contractor's CTI Supervisor and finance representative on a quarterly basis.

9. Modify Exhibit C – Amendment #2, Payment Terms, by adding Sections 6.12. through 6.14. to read:

   6.12. CCBHC Bridge Funding: The Department shall reimburse the Contractor for activities that support the transition to the Certified Community Behavioral Health Clinic (CCBHC) model as described in Exhibit B, Scope of Services – Amendment #2, Section 1.6.

   6.13. CCBHC Readiness Training and System Upgrades: Funds are available to support systems upgrades and training associated with CCBHC readiness.

   6.14. Uncompensated Care Mitigating Funds: The Department shall make quarterly payments, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to the Contractor to mitigate the effects of uncompensated care in SFY 2026 and SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

10. Modify Exhibit C-5 Budget – Amendment #2, by replacing it in its entirety with Exhibit C-5, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

11. Add Exhibit C-6, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/20/2026
Date

DocuSigned by:
Katja S. Fox
2D9D03B04C83442...
Name: Katja S. Fox
Title: Director

Northern Human Services

1/20/2026
Date

Signed by:
Suzanne Gaetjens-Oleson
048E8078EB814B1...
Name: Suzanne Gaetjens-Oleson
Title: Chief Executive Officer

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/20/2026
Date

DocuSigned by:
Robyn Guarino
74873484941400...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services

Contractor Name: Northern Human Services

Budget Request for: Critical Time Intervention

Budget Period: SFY2026 - SFY2027

Indirect Cost Rate (if applicable) 0.00%

Line Item	SFY 2026	SFY2027
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
Flex Funds (pre approval needed)	$4,000	$4,000
Incentive Payments (Shared Price Limitation)	$0	$0
Per Diem Expenses	$71,000	$74,000
Contingency Exp. (Shared Price Limitation)	$0	$0
Other - Other (specify below)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$75,000	$78,000
Total Indirect Costs	$0	$0
Subtotals	**$75,000**	**$78,000**
	TOTAL	**$153,000**

Exhibit C-6 Budget, Amendment #3

New Hampshire Department of Health and Human Services		
Contractor Name:	*Northern Human Services*	
Budget Request for:	*CCBHC Readiness*	
Budget Period:	*SFYs 2026-2027*	
Indirect Cost Rate (if applicable)	0.00%	
Line Item	**Program Cost - Funded by DHHS - SFY 26**	**Program Cost - Funded by DHHS - SFY 27**
1. Salary & Wages	$0	$0
2. Fringe Benefits	$0	$0
3. Consultants	$57,000	$111,301
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	$2,500	$2,500
7. Software	$20,000	$40,000
8. (a) Other - Marketing/Communications	$0	$0
8. (b) Other - Education and Training	$0	$0
8. (c) Other - Other (specify below)	$0	$0
Other (CCBHC Readiness Training and System Upgrades)	$20,000	$20,000
Other (please specify)	$0	$0
Other (Recruitment Activities)	$4,289	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$103,789	$173,801
Total Indirect Costs	$0	$0
Subtotals	$103,789	$173,801
TOTAL		**$277,590**

Initial

Contractor Initials: SGO

Date: 1/20/2026

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 NORTHERN HUMAN SERVICES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 03, 1971. 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: **62362**
Certificate Number: **0007670797**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 15th day of January A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, **Madelene Costello**, hereby certify that:
(Name of the elected Officer of the Corporation/LLC. cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Northern Human Services.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 6, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Suzanne Gaetjens-Oleson, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Northern Human Services to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 1.19.26

Madelene Costello
Signature of Elected Officer
Name: Madelene Costello
Title: BOD President

Rev. 03/24/20

Docusign Envelope ID: BEC89743-7850-4503-A2AC-5AF688A7806D

NORTHHUM

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 4/03/2025

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

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

PRODUCER	CONTACT NAME: Christine A Skehan
USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: Christine.Skehan@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Indemnity Insurance Co.	18058
INSURER B : Philadelphia Insurance Company	32204
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Northern Human Services, Inc.
87 Washington Street
Conway, NH 03818-6044

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			PHPK2674093019	03/31/2025	03/31/2026	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
							MED EXP (Any one person)	$20,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$3,000,000
	X POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			PHPK2674097019	03/31/2025	03/31/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB X OCCUR			PHUB907132021	03/31/2025	03/31/2026	EACH OCCURRENCE	$10,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$10,000,000
	DED X RETENTION $10000							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N						PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?	N/A					E.L. EACH ACCIDENT	$
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$

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

Evidence of Insurance

Employees of Northern Human Services share in the limits of Insurance of the Entity.

Physicians have their own separate $1M/$3M limits of insurance, and do not share in the entity Limits of insurance .

**Evidence of Insurance

CERTIFICATE HOLDER

State of NH Department of Health
and Human Services
129 Pleasant St
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

SKUZP

NORTHHUM

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 1/20/2026

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	CONTACT NAME: Christine A Skehan	
USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	PHONE (A/C, No, Ext): 855 874-0123	FAX (A/C, No):
	E-MAIL ADDRESS: Christine.Skehan@usi.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : NH Employers Insurance Company	13083
INSURED Northern Human Services, Inc. 87 Washington Street Conway, NH 03818-6044	INSURER B :	
	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	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	☐ OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		ECC60040004322025A	09/30/2025	09/30/2026	☐ PER STATUTE ☐ OTH-ER	
							E.L. EACH ACCIDENT	$500,000
							E.L. DISEASE - EA EMPLOYEE	$500,000
							E.L. DISEASE - POLICY LIMIT	$500,000

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

**Evidence of Insurance

CERTIFICATE HOLDER

State of NH_ Department of
Health and Human Services
129 Pleasant St
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

CASCA

NONPROFIT COVER SHEET

A. Entity Name: Northern Human Services

B. Entity's Contact Information:

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

Name / Phone / Email: Susan Wiggin / 603.447.8018 / swiggin@northernhs.org

Person responsible for Accuracy and Completeness of information provided:

Name: Susan Wiggin Title: CEO Assistant

Signature: Susan Wiggin

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Madelene Costello (President)	Our Lady of the Mountains Catholic Church
Dorothy Borchers (Vice President)	SAU 20
Tom Pitts (Treasurer)	
Georgia Caron (Secretary)	North Country Charter Academy
Debbie Szauter	St. Paul's Episcopal Church
Margaret McClellan	Androscoggin Valley Home Care Services
Julie Bosak	Dartmouth Health
Melissa Kanter	MaineHealth
Annette Carbonneau	North Country Health Consortium
Paul J. Smith	Littleton Police Department
Tim Brooks	
Stephen Michaud	

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

Name	Role	Annual Salary	Amount Paid From This Contract
Suzanne Gaetjens-Oleson	CEO	$160,000	$0
Shawn Bromley	CFO	$150,412	$0
Kassie Eafrati	COO, MH	$104,342	$0

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

E. Check one of the following:

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

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

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1686	Northern Human Services	87 Washington Street	Conway	NH	03818	G	11/14/2025

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

Statement of Mission

"To assist and advocate for people affected by mental illness, developmental disabilities and related disorders in living meaningful lives."

Statement of Vision

Everyone who truly needs our services can receive them, as we strive to meet ever-changing needs through advocacy, innovation, collaboration and skill.

Financial Statements

NORTHERN HUMAN SERVICES, INC.

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023
AND
INDEPENDENT AUDITORS' REPORT
AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL

NORTHERN HUMAN SERVICES, INC.

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

TABLE OF CONTENTS

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

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Northern Human Services, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Northern Human Services, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of cash flows, and notes to the financial statements, for the years then ended, and the related statements of activities and functional expenses for the year ended June 30, 2024.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Northern Human Services, Inc. as of June 30, 2024 and 2023, and its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2024 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northern Human Services, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 Northern Human Services, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northern Human Services, 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 Northern Human Services, 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 and expenses on pages 28 – 36 and accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* on page 37, are presented for purposes of additional analysis and are 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 and expenses 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 June 17, 2025, on our consideration of Northern Human Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Northern Human Services, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern Human Services, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Northern Human Services, Inc.'s 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 30, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Leone McDonnell & Roberts,
Professional Association

June 17, 2025
North Conway, New Hampshire

NORTHERN HUMAN SERVICES, INC.

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents, undesignated	$ 13,193,431	$ 21,034,112
Cash and cash equivalents, board designated	318,202	318,202
Accounts receivable, less allowance of $342,000 and $348,000 for 2024 and 2023, respectively	5,009,844	1,818,367
Grants receivable	522,996	133,871
Assets, limited use	726,720	712,862
Due from related party	4,238	91,582
Prepaid expenses and deposits	198,468	144,517
Total current assets	19,973,899	24,253,513
PROPERTY AND EQUIPMENT, NET	423,590	406,761
OTHER ASSETS		
Investments	2,718,383	2,376,577
Right of use asset, operating	83,737	214,606
Total other assets	2,802,120	2,591,183
Total assets	$ 23,199,609	$ 27,251,457

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 803,112	$ 1,156,282
Accrued payroll and related liabilities	543,370	459,537
Compensated absences payable	892,261	850,164
Other grants payable	270,071	1,114,041
Deferred revenue	104,165	283,962
Refundable advances, maintenance of effort	372,547	101,803
Client funds held in trust	353,874	363,191
Current portion of right of use liability, operating	59,317	61,320
Total current liabilities	3,398,717	4,390,300
LONG TERM LIABILITIES		
Right of use liability, operating, net of current portion	24,420	153,286
Total liabilities	3,423,137	4,543,586
NET ASSETS		
Net assets without donor restrictions		
Undesignated	19,199,904	22,132,211
Board designated	318,202	318,202
Total net assets without donor restrictions	19,518,106	22,450,413
Net assets with donor restrictions	258,366	257,458
Total net assets	19,776,472	22,707,871
Total liabilities and net assets	$ 23,199,609	$ 27,251,457

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Summarized
PUBLIC SUPPORT				
State and federal grants	$ 4,069,566	$ -	$ 4,069,566	$ 3,504,762
Other public support	617,458	-	617,458	577,793
Local and county support	452,382	-	452,382	434,201
Donations	34,719	850	35,569	57,315
Total public support	5,174,125	850	5,174,975	4,574,071
REVENUES				
Program service fees	33,828,722	-	33,828,722	43,969,706
Production income	51,402	-	51,402	31,674
Other revenues	888,471	-	888,471	483,258
Total revenues	34,768,595	-	34,768,595	44,484,638
Total public support and revenues	39,942,720	850	39,943,570	49,058,709
EXPENSES				
Program Services:				
Mental health	13,709,025	-	13,709,025	12,361,875
Developmental services	22,190,106	-	22,190,106	29,255,639
Total program services	35,899,131	-	35,899,131	41,617,514
General management	7,751,098	-	7,751,098	7,676,654
Total expenses	43,650,229	-	43,650,229	49,294,168
EXCESS (DEFICIENCY) OF PUBLIC SUPPORT AND REVENUES OVER EXPENSES	(3,707,509)	850	(3,706,659)	(235,459)
NON-OPERATING INCOME				
Investment return	341,806	-	341,806	200,418
Interest income	432,947	507	433,454	79,460
Net assets released from restrictions	449	(449)	-	-
Total non-operating income	775,202	58	775,260	279,878
Change in net assets	(2,932,307)	908	(2,931,399)	44,419
NET ASSETS, BEGINNING OF YEAR	22,450,413	257,458	22,707,871	22,663,452
NET ASSETS, END OF YEAR	$ 19,518,106	$ 258,366	$ 19,776,472	$ 22,707,871

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (2,931,399)	$ 44,419
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	49,199	79,727
Unrealized gain on investments	(239,126)	(108,766)
Realized gain on investments	(40,220)	(32,722)
(Increase) decrease in assets:		
Accounts receivable	(3,191,477)	(187,991)
Grants receivable	(389,125)	787,162
Assets, limited use	(13,858)	14,055
Due from related party	87,344	(91,582)
Prepaid expenses and deposits	(53,951)	56,649
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(353,170)	(169,507)
Accrued payroll and related liabilities	83,833	(1,006,170)
Compensated absences payable	42,097	109,973
Other grants payable	(843,970)	(1,193,238)
Refundable advances	-	6,365
Deferred revenue	(179,797)	(222,057)
Refundable advances, maintenance of effort	270,744	(529,666)
Client funds held in trust	(9,317)	(64,457)
Due to related party	-	(422,343)
NET CASH USED IN OPERATING ACTIVITIES	(7,712,193)	(2,930,149)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property	(66,028)	(111,432)
Purchases of investments	(296,562)	(782,752)
Proceeds from sales of investments	296,562	791,432
Reinvested dividends	(62,460)	(58,930)
NET CASH USED IN INVESTING ACTIVITIES	(128,488)	(161,682)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(7,840,681)	(3,091,831)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	21,352,314	24,444,145
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 13,511,633	$ 21,352,314

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
TOTALS FOR ALL PROGRAMS

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Mental Health	Developmental Services	Subtotals	General Management	2024 Total	2023 Summarized
EXPENSES						
Salaries and wages	$ 9,219,027	$ 7,532,442	$ 16,751,469	$ 4,500,571	$ 21,252,040	$ 20,000,545
Employee benefits	1,521,945	1,487,960	3,009,905	1,006,695	4,016,600	3,716,681
Payroll taxes	654,740	540,907	1,195,647	320,019	1,515,666	1,459,079
Client wages	57,908	19,047	76,955	-	76,955	94,800
Professional fees	203,864	11,011,346	11,215,210	413,733	11,628,943	19,172,249
Staff development and training	22,265	23,687	45,952	52,708	98,660	63,894
Occupancy costs	366,532	276,368	642,900	705,761	1,348,661	1,229,856
Consumable supplies	177,575	118,978	296,553	63,168	359,721	389,184
Equipment expenses	230,811	137,810	368,621	378,556	747,177	571,719
Communications	168,052	121,042	289,094	79,121	368,215	384,405
Travel and transportation	255,602	706,026	961,628	41,269	1,002,897	899,131
Assistance to individuals	2,025	129,759	131,784	(94)	131,690	79,524
Insurance	93,850	78,718	172,568	52,543	225,111	212,862
Membership dues	34,333	19,184	53,517	95,571	149,088	100,467
Bad debt expense	690,579	(17,027)	673,552	34	673,586	425,880
Other expenses	9,917	3,859	13,776	41,443	55,219	493,892
Total expenses	$ 13,709,025	$ 22,190,106	$ 35,899,131	$ 7,751,098	$ 43,650,229	$ 49,294,168

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Non-Specialized Outpatient	State Eligible Adult Outpatient	Outpatient Contracts	Children and Adolescents
EXPENSES				
Salaries and wages	$ 240,280	$ 1,376,639	$ 289,894	$ 1,102,813
Employee benefits	36,128	164,177	38,173	223,713
Payroll taxes	17,719	94,309	21,216	76,971
Client wages	-	-	-	-
Professional fees	3,651	20,753	4,030	36,328
Staff development and training	1,931	4,195	301	1,772
Occupancy costs	15,783	10,527	3,222	12,882
Consumable supplies	16,546	10,734	1,834	11,202
Equipment expenses	7,356	33,574	8,147	32,336
Communications	5,307	13,847	6,943	12,284
Travel and transportation	2,806	6,470	5,750	33,849
Assistance to individuals	220	167	14	93
Insurance	3,135	14,680	3,636	14,292
Membership dues	1,238	8,399	1,638	5,682
Bad debt expense	234,354	149,298	-	30,435
Other expenses	60	329	112	321
Total expenses	$ 586,514	$ 1,908,098	$ 384,910	$ 1,594,973

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Emergency Services	Other Non-BBH	Integrated Health Grant	Bureau of Drug & Alcohol Services
EXPENSES				
Salaries and wages	$ 110,875	$ 311,709	$ 604,825	$ 27,386
Employee benefits	21,847	47,659	62,614	10,342
Payroll taxes	7,514	22,575	42,537	1,774
Client wages	-	-	-	-
Professional fees	2,169	4,492	13,680	577
Staff development and training	138	3,452	283	31
Occupancy costs	442	4,102	582	331
Consumable supplies	592	5,281	2,872	204
Equipment expenses	4,653	8,068	1,906	1,121
Communications	16,067	3,204	29,326	423
Travel and transportation	619	11,077	7,345	64
Assistance to individuals	10	106	-	1
Insurance	2,909	3,522	136	500
Membership dues	76	1,236	828	138
Bad debt expense	25,802	1,213	23,130	2,206
Other expenses	52	74	719	11
Total expenses	$ 193,765	$ 427,770	$ 790,783	$ 45,109

See Notes to Financial Statements

Continued

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Drug Court	Vocational Services	Restorative Partial Hospital	Case Management
EXPENSES				
Salaries and wages	$ 226,023	$ 200,203	$ 52,187	$ 1,053,875
Employee benefits	27,660	33,126	12,095	239,202
Payroll taxes	16,715	15,563	3,807	74,823
Client wages	-	14,220	-	-
Professional fees	17,355	2,763	532	14,568
Staff development and training	5,278	395	221	(740)
Occupancy costs	-	3,106	760	9,165
Consumable supplies	2,352	1,777	14,380	6,160
Equipment expenses	-	4,549	845	26,873
Communications	2,856	3,622	326	11,306
Travel and transportation	4,006	25,591	142	53,902
Assistance to individuals	856	7	176	54
Insurance	-	2,068	386	12,226
Membership dues	131	584	106	3,425
Bad debt expense	17,414	1,626	(322)	47,621
Other expenses	133	43	154	240
Total expenses	$ 320,779	$ 309,243	$ 85,795	$ 1,552,700

See Notes to Financial Statements

Continued

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Supportive Living	Community Residences	Bridge Grant	Victims of Crime Act Program
EXPENSES				
Salaries and wages	$ 630,596	$ 939,734	$ 61,686	$ 270,045
Employee benefits	150,410	227,215	13,096	64,110
Payroll taxes	45,805	64,909	4,404	17,838
Client wages	-	-	-	-
Professional fees	8,538	13,621	966	5,574
Staff development and training	857	979	52	556
Occupancy costs	7,917	78,407	132,634	4,715
Consumable supplies	4,396	39,376	1,177	2,620
Equipment expenses	16,207	29,098	1,647	10,999
Communications	6,266	18,572	674	4,206
Travel and transportation	30,244	14,127	3,048	4,605
Assistance to individuals	61	194	3	17
Insurance	7,294	11,271	750	4,886
Membership dues	2,037	3,173	209	1,661
Bad debt expense	17,207	16,740	-	54,886
Other expenses	209	564	15	109
Total expenses	$ 928,044	$ 1,457,980	$ 220,361	$ 446,827

See Notes to Financial Statements

Continued

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	ACT Team	System of Care	Other Mental Health Programs	Total Mental Health Programs	2023 Summarized
EXPENSES					
Salaries and wages	$ 881,452	$ 63,225	$ 775,580	$ 9,219,027	$ 8,442,713
Employee benefits	135,197	2,156	13,025	1,521,945	1,437,432
Payroll taxes	59,195	4,896	62,170	654,740	616,524
Client wages	-	-	43,688	57,908	73,685
Professional fees	28,904	-	25,363	203,864	196,539
Staff development and training	841	-	1,723	22,265	22,232
Occupancy costs	49,418	-	32,539	366,532	279,658
Consumable supplies	10,286	-	45,786	177,575	166,988
Equipment expenses	26,997	-	16,435	230,811	154,234
Communications	24,797	73	7,953	168,052	196,863
Travel and transportation	34,386	-	17,571	255,602	238,701
Assistance to individuals	44	-	2	2,025	3,020
Insurance	11,545	-	614	93,850	92,687
Membership dues	3,602	-	170	34,333	40,848
Bad debt expense	68,609	-	360	690,579	385,662
Other expenses	367	-	6,405	9,917	14,089
Total expenses	$ 1,335,640	$ 70,350	$ 1,049,384	$ 13,709,025	$ 12,361,875

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
DEVELOPMENTAL SERVICES

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Service Coordination	School District Contracts	Day Programs	Early Supports & Services	Independent Living Services
EXPENSES					
Salaries and wages	$ 397,623	$ 19,516	$ 2,441,415	$ 572,391	$ 94,838
Employee benefits	91,745	3,383	552,843	77,397	13,825
Payroll taxes	29,287	1,452	177,943	44,405	6,939
Client wages	-	377	10,423	-	-
Professional fees	42,436	71	416,997	125,966	11,185
Staff development and training	225	1	7,624	5,253	33
Occupancy costs	14,486	143	71,378	14,443	1,292
Consumable supplies	1,666	25	19,897	6,376	622
Equipment expenses	10,063	129	34,255	17,321	2,823
Communications	18,453	52	23,857	20,852	1,136
Travel and transportation	7,790	2,036	404,708	96,236	7,735
Assistance to individuals	19	-	23,876	21	5
Insurance	5,431	68	26,361	6,113	1,478
Membership dues	632	7	9,294	769	170
Bad debt expense	-	-	(23,289)	29,275	(3,122)
Other expenses	108	18	1,829	264	167
Total expenses	$ 619,964	$ 27,278	$ 4,199,411	$ 1,017,082	$ 139,126

See Notes to Financial Statements

Continued

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
DEVELOPMENTAL SERVICES

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Family Residence	Combined Day/ Residential Vendor	Individual Supported Living	Consolidated Services	Combined Day/ Residential Services
EXPENSES					
Salaries and wages	$ 1,757,296	$ -	$ 335,735	$ 792,864	$ 35,468
Employee benefits	346,555	-	104,147	170,608	7,543
Payroll taxes	128,244	-	22,891	57,716	2,557
Client wages	8,247	-	-	-	-
Professional fees	3,240,250	29,013	4,064	3,737,351	1,849,275
Staff development and training	5,889	-	247	1,761	11
Occupancy costs	95,641	-	69,593	512	1,343
Consumable supplies	59,305	-	20,292	566	6,019
Equipment expenses	50,860	-	6,601	3,810	834
Communications	34,993	-	4,161	7,321	349
Travel and transportation	55,145	-	8,233	83,342	473
Assistance to individuals	23,209	-	37	38,902	2
Insurance	27,337	-	3,295	2,091	454
Membership dues	4,402	-	403	2,724	73
Bad debt expense	(19,891)	-	-	-	-
Other expenses	1,098	-	195	39	9
Total expenses	$ 5,818,580	$ 29,013	$ 579,894	$ 4,899,607	$ 1,904,410

See Notes to Financial Statements

Continued

NORTHERN HUMAN SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
DEVELOPMENTAL SERVICES

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Acquired Brain Disorder	Other Developmental Services Programs	Total Developmental Services Programs	2023 Summarized
EXPENSES				
Salaries and wages	$ 49,650	$ 1,035,646	$ 7,532,442	$ 7,211,701
Employee benefits	17,641	102,273	1,487,960	1,372,032
Payroll taxes	3,444	66,029	540,907	526,796
Client wages	-	-	19,047	21,115
Professional fees	302,017	1,252,721	11,011,346	18,546,617
Staff development and training	16	2,627	23,687	20,897
Occupancy costs	797	6,740	276,368	290,135
Consumable supplies	677	3,533	118,978	147,751
Equipment expenses	1,174	9,940	137,810	115,900
Communications	489	9,379	121,042	135,004
Travel and transportation	2,594	37,734	706,026	622,267
Assistance to individuals	3	43,685	129,759	75,446
Insurance	636	5,454	78,718	74,193
Membership dues	73	637	19,184	45,339
Bad debt expense	-	-	(17,027)	40,218
Other expenses	13	119	3,859	10,228
Total expenses	$ 379,224	$ 2,576,517	$ 22,190,106	$ 29,255,639

See Notes to Financial Statements

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General
Northern Human Services, Inc. (the Organization), is a New Hampshire nonprofit corporation, and was created to develop and provide a comprehensive program of mental health, developmental disabilities, and rehabilitative care to the residents of Northern New Hampshire.

Basis of Accounting
The financial statements of Northern Human Services, Inc. have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation
The Organization is required to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor restrictions.

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

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

As of June 30, 2024 and 2023, the Organization had net assets with donor restrictions and net assets without donor restrictions.

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

Contributions
All contributions are considered to be available for use without donor restrictions unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as support with donor restrictions, depending on the nature of the restrictions. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

Cash Equivalents
The Organization considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to activities and a credit to a valuation allowance based on historical account write-off patterns by the payor, adjusted as necessary to reflect current conditions. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The Organization has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral.

It is the policy of the Organization to provide services to all eligible residents of Northern New Hampshire without regard to ability to pay. As a result of this policy, all charity care write-offs are recorded as reductions of revenue in the period in which services are provided. The accounts receivable allowance includes the estimated amount of charity care and contractual allowances included in the accounts receivable balances. The computation of the contractual allowance is based on historical ratios of fees charged to amounts collected.

Property and Depreciation

Property and equipment are recorded at cost or, if contributed, at estimated fair value at the date of contribution. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Vehicles	5 – 10 years
Equipment	3 – 10 years

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

Investments

Investments consist of mutual funds and interest-bearing investments and are stated at fair value on the statements of financial position based on quoted market prices. The Organization's investments are subject to various risks, such as interest rate, credit and overall market volatility, which may substantially impact the fair value of such investments at any given time.

Accrued Earned Time

The Organization has accrued a liability for future compensated absences that its employees have earned and which is vested with the employees.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are provided or costs are incurred.

Program Service Fee Revenue

The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates. Payment arrangements include reimbursed costs, discounted charges, and per diem payments. Program service fee revenue is reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with the third-party payors. Retroactive adjustments are accrued on an estimated basis in the

period the related services are rendered and adjusted in future periods as final settlements are determined.

Advertising
The Organization expenses advertising costs as incurred.

Summarized Financial Information
The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Functional Allocation of Expenses
The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use. The costs of providing certain program and supporting services have been directly charged.

Income Taxes
The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation.

FASB ASC 740, Accounting for Income Taxes, establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements, and is effective for Northern Human Services' current year. Management has analyzed Northern Human Services' tax positions taken on its information returns for all open tax years (three years) and has concluded that no additional provision for income tax is required in the Organization's financial statements.

New Accounting Pronouncement
During the year ended June 30, 2024, the Organization adopted FASB ASU 2016-13, Financial Instruments–Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Organization adopted this new guidance utilizing the modified retrospective transition method. The adoption of this standard did not have a material impact on the Organization's financial statements.

Revenue Recognition
The Organization derives revenues from services provided to its clients. Service revenue is reported at the amount that reflects consideration to which the Organization expects to be entitled in exchange for providing services. These amounts are due from clients and third-party payors. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization and the contract with the client or third-party and are satisfied when the service is performed.

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

2. AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets as of June 30, 2024 and 2023:

	2024	2023
Financial assets at year end:		
Cash and cash equivalents	$ 13,511,633	$ 21,352,314
Accounts receivable, net	5,009,844	1,818,367
Grants receivable	522,996	133,871
Assets, limited use	726,720	712,862
Due from related party	4,238	91,582
Investments	2,718,383	2,376,577
Total financial assets	22,493,814	26,485,573
Less amounts not available to be used within one year:		
Cash and cash equivalents, board designated	318,202	318,202
Client funds held in trust	353,874	363,191
Net assets with donor restrictions	258,366	257,458
Total amounts not available within one year	930,442	938,851
Financial assets available to meet general expenditures over the next twelve months	$ 21,563,372	$ 25,546,722

The Organization's goal is generally to maintain financial assets to meet 120 days of operating expenses (approximately $14,400,000).

3. ASSETS, LIMITED USE

As of June 30, 2024 and 2023, assets, limited use consisted of the following:

	2024	2023
Donor restricted cash	$ 258,366	$ 257,458
Client funds held in trust	353,275	363,190
Employee benefits	115,079	92,214
Total assets, limited use	$ 726,720	$ 712,862

4. PROPERTY AND DEPRECIATION

As of June 30, 2024 and 2023, property and equipment consisted of the following:

	2024	2023
Vehicles	$ 282,525	$ 242,373
Equipment	660,790	634,914
Total property and equipment	943,315	877,287
Less accumulated depreciation	519,725	470,526
Property and equipment, net	$ 423,590	$ 406,761

Depreciation expense totaled $49,199 and $79,727 for the years ended June 30, 2024 and 2023, respectively.

5. INVESTMENTS

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of June 30, 2024 and 2023:

	2024		2023	
	Fair Value	Cost	Fair Value	Cost
Money Market Funds	$ 24,320	$ 24,320	$ 77,414	$ 77,414
Mutual Funds:				
Domestic equity funds	1,419,025	1,035,815	1,163,613	988,750
International equity funds	605,283	546,983	459,261	446,570
Fixed income funds	669,755	758,395	676,289	769,818
Total	$ 2,718,383	$ 2,365,513	$ 2,376,577	$ 2,282,552

Investments in common stock and U.S. government securities are valued at the closing price reported in the active market in which the securities are traded. Management considers all investments to be long term in nature.

	2024	2023
Components of Investment Return:		
Interest and dividends	$ 62,460	$ 58,930
Unrealized gains on investments	239,126	108,766
Realized gains on investments	40,220	32,722
	$ 341,806	$ 200,418

Investment management fees for the years ended June 30, 2024 and 2023 were $18,281 and $17,224, respectively, and were netted with investment return.

6. FAIR VALUE MEASUREMENTS

FASB ASC Topic No. 820-10 provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with *FASB ASC 820-10*, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, *ASC Topic 820* establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under *ASC Topic 820* are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The Organization's financial instruments consist of cash, short-term receivables and payables, and refundable advances. The carrying value for all such instruments, considering the terms, approximates fair value at June 30, 2024 and 2023.

The following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at June 30, 2024 and 2023.

Mutual Funds: All actively traded mutual funds are valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV) and to transact at that price. All mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission.

The table below segregates all financial assets and liabilities as of June 30, 2024 and 2023 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

	2024			
	Level 1	Level 2	Level 3	Total
Money Market Funds	$ 24,320	$ -	$ -	$ 24,320
Mutual Funds				
Domestic equity funds	1,419,025	-	-	1,419,025
International equity funds	605,283	-	-	605,283
Fixed income funds	669,755	-	-	669,755
Total investments at fair value	$ 2,718,383	$ -	$ -	$ 2,718,383

	2023			
	Level 1	Level 2	Level 3	Total
Money Market Funds	$ 77,414	$ -	$ -	$ 77,414
Mutual Funds				
Domestic equity funds	1,163,613	-	-	1,163,613
International equity funds	459,261	-	-	459,261
Fixed income funds	676,289	-	-	676,289
Total investments at fair value	$ 2,376,577	$ -	$ -	$ 2,376,577

7. RETIREMENT PLAN

The Organization maintains a retirement plan for all eligible employees. Under the plan employees can make voluntary contributions to the plan of up to 100% of pretax or after tax annual compensation up to the maximum annual limit provided by the Internal Revenue Service. All employees who work one thousand hours per year are eligible to participate after one year of employment, as defined by the plan. During the year ended June 30, 2015, the Organization implemented a 2% discretionary contribution allocated each pay period. During the year ended June 30, 2020, the Organization increased the discretionary contribution from 2% to 3%. Contributions by the Organization totaled $491,971 and $452,001 for the years ended June 30, 2024 and 2023, respectively.

8. CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances that, at times, may exceed federally insured limits. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 for the years ended June 30, 2024 and 2023. At June 30, 2024 and 2023, the Organization had cash balances in excess of FDIC coverage. However, in addition to FDIC coverage, the Organization maintains a tri-party collateralization agreement with its primary financial institution and a trustee. The trustee maintains mortgage-backed collateralization of 102% of the Organization's deposits at its financial institution. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

9. CONCENTRATION OF RISK

For the years ended June 30, 2024 and 2023, approximately 77% and 85% of the total revenue was derived from Medicaid, respectively. The future existence of the Organization is dependent upon continued support from Medicaid.

In order for the Organization to receive Medicaid funding, they must be formally approved by the State of New Hampshire, Department of Health and Human Services, Division of Community Based Care Services, Bureau of Behavioral Health, and Bureau of Developmental Services as the provider of services for individuals with mental health illnesses and developmentally disabled individuals, for that region.

Medicaid receivables comprise approximately 93% and 90% of the total accounts receivable balances at June 30, 2024 and 2023, respectively.

10. LEASE COMMITMENTS

On July 1, 2022, the Organization was required to adopt ASU 2016-02, Leases (Topic 842). As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 4.49% and 4.27% at June 30, 2024 and 2023, respectively. For years ended June 30, 2024 and 2023, the right of use asset and lease liability is $83,737 and $214,606, respectively. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below:

The Organization has entered into various operating lease agreements to rent certain facilities and office equipment. The terms of these leases range from one to five years. Monthly lease payments range from $290 to $12,755. Rent expense incurred under the lease agreements aggregated $1,013,436 and $1,047,770 for the years ended June 30, 2024 and 2023, respectively.

The weighted average discount rate is 4.49%; the weighted average remaining lease term for operating lease obligations is 1.89 years.

Lease liability maturities as of June 30, 2024 were as follows:

Year Ended June 30	Amount
2025	$ 59,317
2026	26,474
2027	1,000
Total undiscounted lease liability	86,791
Less imputed interest	3,054
Total lease liability	$ 83,737

The scheduled future minimum lease payments for operating leases under one year in duration are $873,624 for the year ending June 30, 2025.

See Note 11 for information regarding lease agreements with a related party.

11. RELATED PARTY TRANSACTIONS

The Organization is related to the nonprofit corporation Shallow River Properties, Inc. (Shallow River) as a result of common board membership. Shallow River was incorporated under the laws of the State of New Hampshire on September 13, 1988, for the purpose of owning, maintaining, managing, selling, and leasing real property associated with the provision of residential, treatment, and administrative services for the clients and staff of the Organization.

The Organization has transactions with Shallow River during its normal course of operations. The significant related party transactions are as follows:

Due from Related Party

At June 30, 2024 and 2023, the Organization had a receivable due from Shallow River in the amount of $4,238 and $91,582, respectively.

Rental Expense

The Organization leases various properties, including office space, and properties occupied by the Organization's clients from Shallow River under the terms of tenant at will agreements. The Organization has the perpetual right to extend the leases. Total rental expense paid under the terms of the leases was $770,034 for each of the years ended June 30, 2024 and 2023. The Organization also leases space from a board member for $1,200 per month.

Management Fee

The Organization charges Shallow River for administrative expenses incurred on its behalf. Management fee revenue aggregated $74,649 for each of the years ended June 30, 2024 and 2023.

Donation

Although not required by agreement between Shallow River and the Organization, Shallow River generally donates the excess of its revenues over expenses to the Organization. For the years

ended June 30, 2024 and 2023, Shallow River did not make a donation to the Organization but retained its surplus of $661,090 and $405,007, respectively, due to future plans of acquiring a new building and for use in future renovation projects and maintenance costs.

12. REFUNDABLE ADVANCES, MAINTENANCE OF EFFORT

The Organization maintains contracted arrangements with multiple Medicaid managed care organizations (MCOs) that provide a set per member per month payment for health care services provided. This system helps manage costs, utilization, and quality of services. The Organization is paid prior to services being provided each month and is required to maintain certain levels of performance. A reconciliation is calculated at year end between the Organization and the MCOs to determine if the Organization has been overpaid compared to actual utilization and services performed, which the Organization would then be required to repay. At June 30, 2024 and 2023, the outstanding capitated payment liability totaled $372,547 and $101,803, respectively.

13. COMMITMENTS AND CONTINGENCIES

The Organization receives funding under various state and federal grants. Under the terms of these grants, the Organization is required to use the money within the grant period for purposes specified in the grant proposal. If expenditures for the grant were found not to have been made in compliance with the proposal, the Organization may be required to repay the grantor's funds.

Excess funds generated from state and/or Medicaid funded programs may be expended, at the Organization's discretion, to increase or improve service delivery within the program. The excess funds may not be used to increase spending for personnel, professional fees, fringe benefits, or capital expenditures without prior written approval of the State of New Hampshire.

The Organization has contracts with certain third-party payors requiring specific performance to supervise and document certain events relating to client treatment. These agencies periodically audit the performance of the Organization in fulfilling these requirements. If the payments were found not to have been made in compliance with the contracts, the Organization may be required to repay the funds received under the contract.

The Organization ensures its medical malpractice risks on a claims-made basis under a policy, which covers all of its employees. The Organization intends to renew coverage on a claims-made basis and anticipates that such coverage will be available.

Contracts with the State of New Hampshire and various federal agencies require that the properties supported be used for certain programs and/or to serve specified client populations. If Shallow River or the Organization should stop using the property to provide services acceptable to these grantors, the grantors would be entitled to all or part of the proceeds from the disposition of the property. These stipulations affect substantially all of the properties owned by Shallow River. The affected amount and the disposition are determined by negotiation with the granting authority at the time the property is sold.

14. NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2024 and 2023, net assets with donor restrictions consisted of the following:

	2024	2023
Certificates of Deposit – Memorial Fund	$ 252,417	$ 252,417
Dream Team Fund	3,266	2,736
Income earned on the Memorial Fund	2,683	2,305
Total net assets with donor restrictions	$ 258,366	$ 257,458

15. ENDOWMENT FUND AND NET ASSETS WITH DONOR RESTRICTIONS

As a result of the June 30, 2006 merger of The Center of Hope for Developmental Disabilities, Inc. (Center of Hope), with and into the Organization, the Organization assumed responsibility for certain assets of Center of Hope that are subject to charitable restrictions and designated for particular purposes, namely the Memorial Fund (the Fund).

The Fund was created by the Center of Hope in 1989 for the purpose of seeking out and funding experiences that make life more interesting and full for people with disabilities. In or around 1992, additional funds were added to the Fund as a result of a testamentary bequest of Dorothy M. Walters, for the purpose of providing "maintenance funds" for programs for individuals with mental and developmental disabilities. The Center of Hope interpreted the terms of this bequest as consistent with the purpose of the Fund, and the bequest meets the definition of an endowment fund.

The Not-for-Profit Entities Topic of the *FASB ASC (ASC 958-205* and subsections) intends to improve the quality of consistency of financial reporting of endowments held by not-for-profit organizations. This Topic provides guidance on classifying the net assets associated with donor-restricted endowment funds held by organizations that are subject to an enacted version of the Uniform Prudent Management Institutional Funds Act (UPMIFA). New Hampshire has adopted UPMIFA. The Topic also requires additional financial statement disclosures on endowments and related net assets.

The Organization has followed an investment and spending policy to ensure a total return (income plus capital change) necessary to preserve the principal of the fund and at the same time, provide a dependable source of support for life-enhancing activities of eligible individuals. The Organization will only distribute income generated by the Fund, leaving the original corpus intact.

In recognition of the prudence required of fiduciaries, the Organization only invests the Fund in certificates of deposits, which ensures that a majority of the balance of the Fund is covered by the FDIC. The Organization has taken a risk adverse approach to managing the Fund in order to mitigate financial market risk such as interest rate, credit and overall market volatility, which could substantially impact the fair value of the Fund at any given time.

As of June 30, 2024 and 2023, the endowment was entirely composed of net assets with donor restrictions.

Changes in endowment net assets (at fair value) as of June 30, 2024 and June 30, 2023 were as follows:

	2024	2023
Certificates of deposit, beginning of year	$ 252,417	$ 252,417
Interest income	379	253
Withdrawals	(379)	(253)
Certificates of deposit end of year	$ 252,417	$ 252,417

16. AMERICAN RESCUE PLAN ACT

During March 2022, the Organization received funds from the State of New Hampshire Department of Health and Human Services from the American Rescue Plan Act to be used for Recruitment, Retention, and Training Programs (RRTP) for direct support workers (DSWs), direct support professionals (DSPs), and immediate supervisors. These were funds allocated for case management agencies for their employees and to pass funds through to subcontractors. During the year ended June 30, 2024, the Organization received and expended $859,434 under the grant through payroll and subcontractor expenses. During the year ended June 30, 2023, the Organization received and expended $1,303,648 under the grant through payroll and subcontractor expenses.

17. RECLASSIFICATION

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

18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through June 17, 2025, the date the June 30, 2024 financial statements were available for issuance.

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
TOTALS FOR ALL PROGRAMS

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Mental Health	Developmental Services	Subtotals	General Management	2024 Total	2023 Summarized
REVENUES						
Program service fees:						
Client fees	$ 728,715	$ 19,311	$ 748,026	$ -	$ 748,026	$ 364,853
Residential fees	78,879	195,228	274,107	-	274,107	387,537
Blue Cross	205,195	52,947	258,142	-	258,142	260,496
Medicaid	10,482,751	20,838,991	31,321,742	-	31,321,742	41,749,198
Medicare	536,537	-	536,537	577	537,114	583,686
Other insurance	610,479	39,381	649,860	-	649,860	603,035
Local educational authorities	-	39,559	39,559	-	39,559	20,421
Other program fees	(338)	-	(338)	510	172	480
Production/service income	9,358	41,894	51,252	150	51,402	31,674
Public support:						
Local/county government	343,543	2,291	345,834	106,548	452,382	434,201
Donations/contributions	32,850	2,301	35,151	418	35,569	57,315
Other public support	317,491	-	317,491	-	317,491	343,090
Bureau of Developmental Services and Bureau of Behavioral Health	1,921,758	1,364,259	3,286,017	20,386	3,306,403	2,070,387
Other federal and state funding	304,245	454,685	758,930	4,233	763,163	1,434,375
Private foundation grants	298,140	(550)	297,590	2,377	299,967	234,703
Other revenues	168,352	240,042	408,394	480,077	888,471	483,258
Total revenues	16,037,955	23,290,339	39,328,294	615,276	39,943,570	49,058,709
EXPENSES						
Salaries and wages	9,219,027	7,532,442	16,751,469	4,500,571	21,252,040	20,000,545
Employee benefits	1,521,945	1,487,960	3,009,905	1,006,695	4,016,600	3,716,681
Payroll taxes	654,740	540,907	1,195,647	320,019	1,515,666	1,459,079
Client wages	57,908	19,047	76,955	-	76,955	94,800
Professional fees	203,864	11,011,346	11,215,210	413,733	11,628,943	19,172,249
Staff development and training	22,265	23,687	45,952	52,708	98,660	63,894
Occupancy costs	366,532	276,368	642,900	705,761	1,348,661	1,229,856
Consumable supplies	177,575	118,978	296,553	63,168	359,721	389,184
Equipment expenses	230,811	137,810	368,621	378,556	747,177	571,719
Communications	168,052	121,042	289,094	79,121	368,215	384,405
Travel and transportation	255,602	706,026	961,628	41,269	1,002,897	899,131
Assistance to individuals	2,025	129,759	131,784	(94)	131,690	79,524
Insurance	93,850	78,718	172,568	52,543	225,111	212,862
Membership dues	34,333	19,184	53,517	95,571	149,088	100,467
Bad debt expense	690,579	(17,027)	673,552	34	673,586	425,880
Other expenses	9,917	3,859	13,776	41,443	55,219	493,892
Total expenses	13,709,025	22,190,106	35,899,131	7,751,098	43,650,229	49,294,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ 2,328,930	$ 1,100,233	$ 3,429,163	$ (7,135,822)	$ (3,706,659)	$ (235,459)

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Non-Specialized Outpatient	State Eligible Audit Outpatient	Outpatient Contracts	Children and Adolescents
REVENUES				
Program service fees:				
Client fees	$ 76,702	$ 187,745	$ -	$ 37,484
Residential fees	-	-	-	-
Blue Cross	57,482	83,464	-	52,240
Medicaid	98,984	1,468,368	37,255	2,074,729
Medicare	86,212	398,724	-	(372)
Other insurance	133,579	360,278	-	56,922
Local educational authorities	-	-	-	-
Other program fees	-	-	-	-
Production/service income	-	-	-	-
Public support:				
Local/county government	57,834	-	-	-
Donations/contributions	7,850	-	-	-
Other public support	-	-	6,555	-
Bureau of Developmental Services and Bureau of Behavioral Health	21,914	10,665	-	-
Other federal and state funding	-	-	-	-
Private foundation grants	-	-	-	-
Other revenues	3,888	-	-	-
Total revenues	544,445	2,509,244	43,810	2,221,003
EXPENSES				
Salaries and wages	240,280	1,376,639	289,894	1,102,813
Employee benefits	36,128	164,177	38,173	223,713
Payroll taxes	17,719	94,309	21,216	76,971
Client wages	-	-	-	-
Professional fees	3,651	20,753	4,030	36,328
Staff development and training	1,931	4,195	301	1,772
Occupancy costs	15,783	10,527	3,222	12,882
Consumable supplies	16,546	10,734	1,834	11,202
Equipment expenses	7,356	33,574	8,147	32,336
Communications	5,307	13,847	6,943	12,284
Travel and transportation	2,806	6,470	5,750	33,849
Assistance to individuals	220	167	14	93
Insurance	3,135	14,680	3,636	14,292
Membership dues	1,238	8,399	1,638	5,682
Bad debt expense	234,354	149,298	-	30,435
Other expenses	60	329	112	321
Total expenses	586,514	1,908,098	384,910	1,594,973
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (42,069)	$ 601,146	$ (341,100)	$ 626,030

Continued

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Emergency Services	Other Non-BBH	Integrated Health Grant	Bureau of Drug & Alcohol Services
REVENUES				
Program service fees:				
Client fees	$ 14,825	$ 2,636	$ 23,184	$ 307
Residential fees	-	-	-	-
Blue Cross	3,171	3,738	2,888	1,331
Medicaid	59,519	841,733	29,710	11,987
Medicare	1,281	(43)	(3,104)	4,497
Other insurance	15,586	672	14,768	5,165
Local educational authorities	-	-	-	-
Other program fees	-	-	-	-
Production/service income	-	-	-	-
Public support:				
Local/county government	-	-	-	-
Donations/contributions	-	-	-	-
Other public support	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	776,949	-
Other federal and state funding	-	-	-	-
Private foundation grants	-	225,751	-	-
Other revenues	(499)	(548)	77,497	-
Total revenues	93,883	1,073,939	921,892	23,287
EXPENSES				
Salaries and wages	110,875	311,709	604,825	27,386
Employee benefits	21,847	47,659	62,614	10,342
Payroll taxes	7,514	22,575	42,537	1,774
Client wages	-	-	-	-
Professional fees	2,169	4,492	13,680	577
Staff development and training	138	3,452	283	31
Occupancy costs	442	4,102	582	331
Consumable supplies	592	5,281	2,872	204
Equipment expenses	4,653	8,068	1,906	1,121
Communications	16,067	3,204	29,326	423
Travel and transportation	619	11,077	7,345	64
Assistance to individuals	10	106	-	1
Insurance	2,909	3,522	136	500
Membership dues	76	1,236	828	138
Bad debt expense	25,802	1,213	23,130	2,206
Other expenses	52	74	719	11
Total expenses	193,765	427,770	790,783	45,109
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (99,882)	$ 646,169	$ 131,109	$ (21,822)

Continued

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Drug Court	Vocational Services	Restorative Partial Hospital	Case Management
REVENUES				
Program service fees:				
Client fees	$ (1,943)	$ 1,852	$ 15,815	$ 102,859
Residential fees	-	-	-	-
Blue Cross	-	-	-	104
Medicaid	2,222	82,815	192,423	1,324,908
Medicare	3,283	(2,174)	-	(3,077)
Other insurance	-	(428)	5,553	(475)
Local educational authorities	-	-	-	-
Other program fees	(338)	-	-	-
Production/service income	-	9,358	-	-
Public support:				
Local/county government	285,709	-	-	-
Donations/contributions	-	-	-	-
Other public support	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	-	-
Other federal and state funding	-	-	-	-
Private foundation grants	-	-	-	-
Other revenues	27,599	1,390	-	21,825
Total revenues	316,532	92,813	213,791	1,446,144
EXPENSES				
Salaries and wages	226,023	200,203	52,187	1,053,875
Employee benefits	27,660	33,126	12,095	239,202
Payroll taxes	16,715	15,563	3,807	74,823
Client wages	-	14,220	-	-
Professional fees	17,355	2,763	532	14,568
Staff development and training	5,278	395	221	(740)
Occupancy costs	-	3,106	760	9,165
Consumable supplies	2,352	1,777	14,380	6,160
Equipment expenses	-	4,549	845	26,873
Communications	2,856	3,622	326	11,306
Travel and transportation	4,006	25,591	142	53,902
Assistance to individuals	856	7	176	54
Insurance	-	2,068	386	12,226
Membership dues	131	584	106	3,425
Bad debt expense	17,414	1,626	(322)	47,621
Other expenses	133	43	154	240
Total expenses	320,779	309,243	85,795	1,552,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (4,247)	$ (216,430)	$ 127,996	$ (106,556)

Continued

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Supportive Living	Community Residences	Bridge Grant	Victims of Crime Act
REVENUES				
Program service fees:				
Client fees	$ 31,979	$ 79,403	$ -	$ 51,771
Residential fees	-	48,454	748	-
Blue Cross	68	-	-	119
Medicaid	1,302,051	1,943,858	-	23,912
Medicare	96	-	-	13,935
Other insurance	591	-	-	9,596
Local educational authorities	-	-	-	-
Other program fees	-	-	-	-
Production/service income	-	-	-	-
Public support:				
Local/county government	-	-	-	-
Donations/contributions	-	-	-	-
Other public support	-	-	-	310,936
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	236,888	-
Other federal and state funding	-	-	-	-
Private foundation grants	-	-	-	-
Other revenues	(229)	-	12,712	267
Total revenues	1,334,556	2,071,715	250,348	410,269
EXPENSES				
Salaries and wages	630,596	939,734	61,686	270,045
Employee benefits	150,410	227,215	13,096	64,110
Payroll taxes	45,805	64,909	4,404	17,838
Client wages	-	-	-	-
Professional fees	8,538	13,621	966	5,574
Staff development and training	857	979	52	556
Occupancy costs	7,917	78,407	132,634	4,715
Consumable supplies	4,396	39,376	1,177	2,620
Equipment expenses	16,207	29,098	1,647	10,999
Communications	6,266	18,572	674	4,206
Travel and transportation	30,244	14,127	3,048	4,605
Assistance to individuals	61	194	3	17
Insurance	7,294	11,271	750	4,886
Membership dues	2,037	3,173	209	1,661
Bad debt expense	17,207	16,740	-	54,886
Other expenses	209	564	15	109
Total expenses	928,044	1,457,980	220,361	446,827
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ 406,512	$ 613,735	$ 29,987	$ (36,558)

Continued

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	ACT Team	System of Care	Other Mental Health Programs	Total Mental Health Programs	2023 Summarized
REVENUES					
Program service fees:					
Client fees	$ 104,096	$ -	$ -	$ 728,715	$ 344,544
Residential fees	27,616	-	2,061	78,879	105,798
Blue Cross	590	-	-	205,195	195,236
Medicaid	642,688	-	345,589	10,482,751	11,605,528
Medicare	37,279	-	-	536,537	583,686
Other insurance	8,672	-	-	610,479	542,137
Local educational authorities	-	-	-	-	-
Other program fees	-	-	-	(338)	480
Production/service income	-	-	-	9,358	157
Public support:					
Local/county government	-	-	-	343,543	365,264
Donations/contributions	-	-	25,000	32,850	51,521
Other public support	-	-	-	317,491	343,090
Bureau of Developmental Services and Bureau of Behavioral Health	724,543	-	150,799	1,921,758	1,773,611
Other federal and state funding	-	68,428	235,817	304,245	355,409
Private foundation grants	-	-	72,389	298,140	231,624
Other revenues	-	4,713	19,737	168,352	141,484
Total revenues	1,545,484	73,141	851,392	16,037,955	16,639,569
EXPENSES					
Salaries and wages	881,452	63,225	$ 775,580	9,219,027	8,442,713
Employee benefits	135,197	2,156	13,025	1,521,945	1,437,432
Payroll taxes	59,195	4,896	62,170	654,740	616,524
Client wages	-	-	43,688	57,908	73,685
Professional fees	28,904	-	25,363	203,864	196,539
Staff development and training	841	-	1,723	22,265	22,232
Occupancy costs	49,418	-	32,539	366,532	279,658
Consumable supplies	10,286	-	45,786	177,575	166,988
Equipment expenses	26,997	-	16,435	230,811	154,234
Communications	24,797	73	7,953	168,052	196,863
Travel and transportation	34,386	-	17,571	255,602	238,701
Assistance to individuals	44	-	2	2,025	3,020
Insurance	11,545	-	614	93,850	92,687
Membership dues	3,602	-	170	34,333	40,848
Bad debt expense	68,609	-	360	690,579	385,662
Other expenses	367	-	6,405	9,917	14,089
Total expenses	1,335,640	70,350	1,049,384	13,709,025	12,361,875
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ 209,844	$ 2,791	$ (197,992)	$ 2,328,930	$ 4,277,694

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
DEVELOPMENTAL SERVICES

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Service Coordination	School District Contracts	Day Programs	Early Supports & Services	Independent Living Services
REVENUES					
Program service fees:					
Client fees	$ -	$ -	$ -	$ 17,721	$ -
Residential fees	-	-	-	-	840
Blue Cross	-	-	-	52,947	-
Medicaid	328,854	-	4,628,001	783,227	3,082
Medicare	-	-	-	-	-
Other insurance	-	-	-	39,381	-
Local educational authorities	-	39,559	-	-	-
Other program fees	-	-	-	-	-
Production/service income	-	-	34,126	-	-
Public support:					
Local/county government	-	-	2,291	-	-
Donations/contributions	-	-	2,301	-	-
Other public support	-	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	-	46,351	-
Other federal and state funding	-	-	-	-	-
Private foundation grants	-	-	-	-	-
Other revenues	46,312	425	2,666	-	-
Total revenues	375,166	39,984	4,669,385	939,627	3,922
EXPENSES					
Salaries and wages	397,623	19,516	2,441,415	572,391	94,838
Employee benefits	91,745	3,383	552,843	77,397	13,825
Payroll taxes	29,287	1,452	177,943	44,405	6,939
Client wages	-	377	10,423	-	-
Professional fees	42,436	71	416,997	125,966	11,185
Staff development and training	225	1	7,624	5,253	33
Occupancy costs	14,486	143	71,378	14,443	1,292
Consumable supplies	1,666	25	19,897	6,376	622
Equipment expenses	10,063	129	34,255	17,321	2,823
Communications	18,453	52	23,857	20,852	1,136
Travel and transportation	7,790	2,036	404,708	96,236	7,735
Assistance to individuals	19	-	23,876	21	5
Insurance	5,431	68	26,361	6,113	1,478
Membership dues	632	7	9,294	769	170
Bad debt expense	-	-	(23,289)	29,275	(3,122)
Other expenses	108	18	1,829	264	167
Total expenses	619,964	27,278	4,199,411	1,017,082	139,126
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (244,798)	$ 12,706	$ 469,974	$ (77,455)	$ (135,204)

Continued

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
DEVELOPMENTAL SERVICES

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Family Residence	Combined Day/ Residential Vendor	Individual Supported Living	Consolidated Services	Combined Day/ Residential Services
REVENUES					
Program service fees:					
Client fees	$ 1,590	$ -	$ -	$ -	$ -
Residential fees	144,306	1,106	47,133	-	-
Blue Cross	-	-	-	-	-
Medicaid	8,970,305	8,030	9,476	4,585,921	-
Medicare	-	-	-	-	-
Other insurance	-	-	-	-	-
Local educational authorities	-	-	-	-	-
Other program fees	-	-	-	-	-
Production/service income	7,768	-	-	-	-
Public support:					
Local/county government	-	-	-	-	-
Donations/contributions	-	-	-	-	-
Other public support	-	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	26,880	-	-	-	-
Other federal and state funding	-	-	-	-	-
Private foundation grants	-	-	-	-	-
Other revenues	21,326	-	21	-	-
Total revenues	9,172,175	9,136	56,630	4,585,921	-
EXPENSES					
Salaries and wages	1,757,296	-	335,735	792,864	35,468
Employee benefits	346,555	-	104,147	170,608	7,543
Payroll taxes	128,244	-	22,891	57,716	2,557
Client wages	8,247	-	-	-	-
Professional fees	3,240,250	29,013	4,064	3,737,351	1,849,275
Staff development and training	5,889	-	247	1,761	11
Occupancy costs	95,641	-	69,593	512	1,343
Consumable supplies	59,305	-	20,292	566	6,019
Equipment expenses	50,860	-	6,601	3,810	834
Communications	34,993	-	4,161	7,321	349
Travel and transportation	55,145	-	8,233	83,342	473
Assistance to individuals	23,209	-	37	38,902	2
Insurance	27,337	-	3,295	2,091	454
Membership dues	4,402	-	403	2,724	73
Bad debt expense	(19,891)	-	-	-	-
Other expenses	1,098	-	195	39	9
Total expenses	5,818,580	29,013	579,894	4,899,607	1,904,410
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ 3,353,595	$ (19,877)	$ (523,264)	$ (313,686)	$ (1,904,410)

Continued

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
DEVELOPMENTAL SERVICES

FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Acquired Brain Disorder	Other Developmental Services Programs	Total Developmental Services Programs	2023 Summarized
REVENUES				
Program service fees:				
Client fees	$ -	$ -	$ 19,311	$ 20,309
Residential fees	-	1,843	195,228	281,739
Blue Cross	-	-	52,947	65,260
Medicaid	-	1,522,095	20,838,991	30,143,643
Medicare	-	-	-	-
Other insurance	-	-	39,381	60,892
Local educational authorities	-	-	39,559	20,421
Other program fees	-	-	-	-
Production/service income	-	-	41,894	31,517
Public support:				
Local/county government	-	-	2,291	-
Donations/contributions	-	-	2,301	4,629
Other public support	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	-	1,291,028	1,364,259	279,551
Other federal and state funding	-	454,685	454,685	1,068,254
Private foundation grants	-	(550)	(550)	-
Other revenues	-	169,292	240,042	70,618
Total revenues	-	3,438,393	23,290,339	32,046,833
EXPENSES				
Salaries and wages	49,650	$ 1,035,646	7,532,442	7,211,701
Employee benefits	17,641	102,273	1,487,960	1,372,032
Payroll taxes	3,444	66,029	540,907	526,796
Client wages	-	-	19,047	21,115
Professional fees	302,017	1,252,721	11,011,346	18,546,617
Staff development and training	16	2,627	23,687	20,897
Occupancy costs	797	6,740	276,368	290,135
Consumable supplies	677	3,533	118,978	147,751
Equipment expenses	1,174	9,940	137,810	115,900
Communications	489	9,379	121,042	135,004
Travel and transportation	2,594	37,734	706,026	622,267
Assistance to individuals	3	43,685	129,759	75,446
Insurance	636	5,454	78,718	74,193
Membership dues	73	637	19,184	45,339
Bad debt expense	-	-	(17,027)	40,218
Other expenses	13	119	3,859	10,228
Total expenses	379,224	2,576,517	22,190,106	29,255,639
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (379,224)	$ 861,876	$ 1,100,233	$ 2,791,194

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES	
U.S. Department of Justice					
Crime Victim Assistance	16.575	New Hampshire Department of Justice	2022VOC75		$ 307,652
Total U.S. Department of Justice					$ 307,652
U.S. Department of Education					
Special Education Grants for Infants and Families	84.181A	State of NH Department of Health and Human Services, Division of Long Term Supports and Services	05-95-93-930010-3674		$ 57,618
Total U.S. Department of Education					$ 57,618
U.S. Department of Health & Human Services					
Medicaid Cluster					
ARPA Medical Assistance Program	93.778	State of NH Department of Health and Human Services, Division of Medicaid Services	N/A	$ 235,817	
ARPA Medical Assistance Program	93.778	State of NH Department of Health and Human Services, Division of Long Term Supports and Services	N/A	623,617	
Medical Assistance Program	93.778	State of NH Department of Health and Human Services, Division of Long Term Supports and Services	05-095-093-930010-26060000	49,354	908,788
Total U.S. Department of Health & Human Services					$ 908,788
TOTAL					**$ 1,274,058**

See Notes to Schedule of Expenditures of Federal Awards

NORTHERN HUMAN SERVICES, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Northern Human Services, Inc. under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Northern Human Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 INDIRECT COST RATE

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

NOTE 4 SUBRECIPIENTS

Northern Human Services, Inc. had no subrecipients for the year ended June 30, 2024.

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

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

To the Board of Directors of
Northern Human Services, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northern Human Services, Inc. (a New Hampshire nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 17, 2025.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered Northern Human Services, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northern Human Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Northern Human Services, Inc.'s internal control.

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

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

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

Purpose of This Report

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

Leone, McDonnell & Roberts,
Professional Association

June 17, 2025
North Conway, New Hampshire

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

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

To the Board of Directors of
Northern Human Services, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Northern Human Services, Inc.'s (a New Hampshire nonprofit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northern Human Services, Inc.'s major federal programs for the year ended June 30, 2024. Northern Human Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Northern Human Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

made by a reasonable user of the report on compliance about Northern Human Services, Inc.'s compliance with the requirements of each major federal program as a whole.

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

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

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

Other Matters
The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Leone, McDonnell & Roberts,
Professional Association

June 17, 2025
North Conway, New Hampshire

NORTHERN HUMAN SERVICES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Northern Human Services, Inc. were prepared in accordance with GAAP.

2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of Northern Human Services, Inc. which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.

5. The auditors' report on compliance for the major federal award programs for Northern Human Services, Inc. expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.

7. The program tested as a major program was: U.S. Department of Health and Human Services, Medical Assistance Program, ALN 93.778 (Medicaid Cluster).

8. The threshold for distinguishing Type A and B programs was $750,000.

9. Northern Human Services, Inc. was determined not to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

2024-001

Condition: The 2023 data collection was filed late.

Criteria: The audit is required to be submitted to the Federal Audit Clearinghouse within 30 days of issuance of the report or nine months after year end, whichever is earlier.

Cause: The audit was finalized after the data collection due date.

Effect: The Organization was not in compliance with certain grant requirements.

Recommendation: The data collection should be completed and filed timely.

Response: The Organization will attempt to ensure timely filing moving forward.

NORTHERN HUMAN SERVICES, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2023-001 - Reconciliation process and month end close

Condition: Significant entries were required as timely reconciliations were not being kept as part of the financial statement close process each month and at year end.

Recommendation: Procedures should be implemented to ensure that monthly reconciliations for all accounts are being performed in a timely manner.

Current Status: The accounting department has continued to improve reconciliation processes and accounting procedures.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

2023-002

Condition: The 2022 data collection was filed late.

Recommendation: Auditors recommended that the data collection be completed and filed timely.

Current Status: This is a repeat finding; see 2024-001.

Suzanne Gaetjens-Oleson, MACP, LCMHC

[redacted]

Educational History:

Bachelor of Arts, Psychology Major, Hampshire College, Amherst, MA, 1993

Master of Counseling Psychology, Antioch New England Graduate School, Keene, NH, 1996

Employment History:

Chief Executive Officer, Northern Human Services, December 2021-present Assists in the formulation of policy by proposing policy to the boards, interprets and implements policy throughout corporations prepares and presents essential reports to the boards facilitating their effective governance to include: financial, personnel, operational, quality assessment, program evaluation, etc., Maintain an effective and efficient organizational structure, prepares short and long-term plans and presents such to the boards for approval, maintain knowledge of state-of-the-art practices in core services offered by the corporations, represent the interests of the corporations in legislative hearings, state wide and local meetings, maintain compliance with applicable federal, state and local laws, rules and regulations

Regional Mental Health Administrator, Operations, Northern Human Services, May 2013-present Direct the regional management, operations and provision of services to individuals with mental illness and substance abuse in accordance with Agency Policy, federal and state laws and regulations. Responsible for overseeing compliance efforts in the Agency, and the members of the Quality Improvement and Compliance Team. Responsible for overseeing the Electronic Medical Record team and leading the agencies efforts to comply with Meaningful Use Requirements. Oversee program development and implementation as directed by the CEO. Work with Area Directors to ensure that all contract requirements are met. Represent NHS on the NCHC board.

Director, Quality Improvement/Compliance, Northern Human Services, February 2012-May 2013, Responsibility for Corporate Compliance and Quality Improvement functions such as assisting management with the ongoing review and amendment of administrative and treatment policies; investigating and acting on matters related to compliance, including management of internal reports of concern, leading and coordinating the preparation for reviews of the Agency by external entities, maintaining quality improvement processes that measure outcomes of services delivered, using data from information technology systems to analyze, create and disseminate reports that summarize service utilization and trends; coordinating regional planning processes and developing plan documents for funding sources as required. Coordinate, synthesize and provide summary reports of quality indicators to MC on a regular basis. Provide necessary compliance trainings to staff.

Director of Children's Services, June 2000-February 2012 Northern Human Services, White Mountain Mental Health, June 2000 to present. Responsible for the supervision and management of the "children's team", represent Northern Human Services at Children's Director's state team meeting, writing small grants, developing and sustaining positive collaborative relationships with other child serving systems, maintain children's charts to Medicaid and federal standards, maintain clinical caseload.

Clinician, White Mountain Mental Health and Developmental Services, May 1996-June 2000. Assessment and ongoing counseling with children and families. Daytime emergency service coverage.

Emergency Service Clinician, White Mountain Mental Health and Development Services, April 1995-May 1996. Day and night coverage of emergency services to psychiatric patients including psychosocial assessments and emergency evaluations and interventions.

Charge Counselor, Northern New Hampshire Youth Services, and Bethlehem NH. May 1993-November 1994. Conducted psychosocial assessments, emergency evaluations, provided direct counseling services and staff supervision at this group home for emotionally disturbed adolescent females. (This home has changed ownership since I was employed there and is now part of the NFI system.)

Continuing Education Experiences:

-Two intensive weeklong seminars with Daniel Hughes, which focused on work with children who have suffered trauma, loss, and disrupted attachment.

-Seminars required for License (total 65 continuing education credits during every two-year license period, including six ethics credits)

-Trauma Focused Cognitive Behavioral Therapy--trained with Dartmouth, received weekly supervision with Craig Donnelly, MD and Sarah Sterns, PhD.

Helping the Non-compliant Child-trained with Dartmouth, received weekly supervision with Sarah Sterns, PhD.

Goal: To continue working in a capacity that supports people affected by mental illness and developmental disabilities and promotes their ability to be positive contributors and participants in their communities.

References Available Upon Request

Shawn Maria Bromley
[redacted]

EDUCATION

2015-January 2017	Master of Business Administration Specialty: Project Management	Van Loan/Endicott College	Beverly, MA
1999 - 2000	Accounting Class (MBA)	Babson College	Wellesley, MA
1983 - 1987	Bachelor of Fine Arts (Graphics)	Boston University	Boston, MA
2010-Current	AHIMA – Certified Coding Associate (CCA) AHIMA – Webinar Presenter (Risk Adjustment & Telehealth)		

PROFESSIONAL EXPERIENCE

July 2022 – Present **Northern Human Services & Shallow River Properties** Conway, NH
Chief Financial Officer

- Develops financial well-being of the organization by providing financial projections and accounting services, preparing growth plans, and directing staff.
- Monitors financial performance by measuring and analyzing results, initiating corrective actions, and minimizing the impact of variances.
- Maximizes return on invested funds by identifying investment opportunities and maintaining relationships with the investment community.
- Reports financial status by developing forecasts, reporting results, analyzing variances, and developing improvements.
- Accomplishes finance human resource strategies by determining accountabilities; communicating and enforcing values, policies, and procedures; implementing recruitment, selection, orientation, training, coaching, counseling, disciplinary, and communication programs; planning, monitoring, appraising, and reviewing job contributions; and planning and reviewing compensation strategies.
- Establishes finance operational strategies by evaluating trends; establishing critical measurements; determining production, productivity, quality, and customer-service strategies; designing systems; accumulating resources; resolving problems; and implementing change.
- Develops organization prospects by studying economic trends and revenue opportunities; projecting acquisition and expansion prospects; analyzing organization operations; identifying opportunities for improvement, cost reduction, and systems enhancement; and accumulating capital to fund expansion.

October 2018 – July 2022 **Northeast Physician Hospital Organization (NEPHO)** Beverly, MA
Director of Contracting and Operations

- Developed and implemented a Coding Task Force that works directly with providers and practices to increase overall risk score. The Coding Task Force reviews payer related data that is driven by diagnosis coding across the organization. Coding education focus is driven by gaps identified within claims data collection.
- Developed monthly coding and billing webinars that provided information related to current coding and billing on a state and national level.
- Provider risk adjustment diagnosis capture education and Evaluation and Management education and provider focused audits.
- Working with 9 practices to ensure accuracy in Risk Adjustment coding capture on an annual basis.

Shawn Maria Bromley
[redacted]

- Awarded $33,500 for the HPHC Quality Grant funding for 2019-2020 that supported a Telehealth Pilot Program.
- Managed the Telehealth application process for the Federal Communications Commission (FCC) COVID 19 funding opportunity.
- Lead the implementation of Telehealth across the NEPHO organization during the COVID 19 crisis.
- Developed and lead the NEPHO Telehealth Committee.
- Working with NEPHO practices and providers to ensure a sustainable telehealth program is implemented that is HIPAA compliant.
- Oversee NEPHO organization daily operations that include; financial, staffing needs, meeting scheduling, team building, project management, coding education and auditing, physician practice needs, provider requests on an Ad Hoc basis.
- Research Medicare/Medicaid and Commercial payer guidelines to ensure accurate regulatory guidance to providers.
- Manage a team of 4 direct reports and 10 indirect reports.

May 2018 – September 2018 **Steward Medical Group** Watertown, MA
Auditor/Educator Professional Services

- Educated all new provider hires to ensure an understanding of coding and billing requirements for Evaluation and Management services.
- Audited all new providers for Evaluation and Management services for primary care and specialty focus.
- Helped worked NCCI edits that were based off LCD and NCD requirements.

May 2017 – May 2018 **Commonwealth Care Alliance** Boston, MA
Reimbursement Analyst

- Chair, Payment Policy Committee – Developed all provider focused payment policies.
- Researched Medicare and Medicaid guidelines to ensure accurate regulatory guidance to help support the development of payment policies that drove reimbursement.
- Work directly with the Committee that consists of Leadership from Business Intelligence, Claims, Provider Relations, Legal, Member Services, Contracting and Clinical. The Committee met on a regular basis to address and discuss business decisions necessary to payment policy development.
- Managed the Medicare and Medicaid regulatory database for the claims department.
- Work directly with the billing vendor to ensure all regulatory notices were being reviewed, discussed requirements and implemented guidance in a timely manner to ensure compliance standards were followed.
- Research included coding and billing requirements related to Outpatient, Inpatient, Home Health, SNF, Hospice and Durable Medical Equipment Services
- Managed and reviewed all Individual Consideration and Unlisted coding denials.
- Worked on the implementation of the NCCI edit project that supported the claims scrubber system.
- Helped developed standardized claims review that helped better manage reimbursement and denial recovery.

Shawn Maria Bromley

[redacted]

2014 – April 2017 **North Shore Medical Center – Partners Healthcare** Salem, MA
Partners Coding Supervisor (Facility & Professional)

- EPIC Implementation – Lead the E Care workflow development, provided current and future workflow state that included coding process review for Inpatient, Emergency Room, Ambulatory/Ancillary & Surgical service areas
- Managed 18 coders with the North Shore Medical Center coding department
- Oversaw and managed workflow for offsite coders – 5 NSMC coders & 7 Contract coders
- Managed daily workflow operations across the NSMC Coding Department
- Helped to code and managed workflow for Emergency Room professional and facility coding
- Interpreted and applied Medicare and Private Insurance policy guidelines to help ensure accurate coding
- Managed all department coding edits and denials to ensure accurate revenue capture across all hospital services
- Committee member on the Medical Cosmetic Committee that focused on accurate coding and billing for Cosmetic services to ensure compliance and revenue capture
- Super User in EPIC Training and Education – EPIC Implementation Focus Group
- Assisted with efforts to streamline revenue cycle operations within the North Shore Medical Center
- Helped to optimize the reimbursement process that includes; verify compliance accuracy related to diagnosis and procedure coding, follow CMS guidelines related to documentation requirements and helped to manage timely billing process to ensure timely filing

2009 – May 2014 **Beth Israel Deaconess Medical Center** Boston, MA
Coding and Compliance Manager & Auditor – Cardiology (Professional)

- Managed 3 coders and 1 billing coordinator
- Managed coding and billing for Boston and 6 Offsite Cardiology locations
- Direct and oversaw ongoing Physician, Fellow and Nurse Practitioner education
- Interpreted and applied Medicare and Beth Israel Deaconess Medical Center billing and compliance guidelines for divisional procedures and operational workflows
- Assisted with efforts to streamline revenue cycle process across the Cardiology department for all locations
- Audited and analyzed medical records documentation for Inpatient, Outpatient, Electrophysiology, Catheterizations, and Cardiovascular testing
- Ensured all coding and billing meet department and Medicare compliance guidelines
- Verified accurate coding for all E&M level coding within the Cardiology Emergency Room Department and Outpatient Clinics
- Provided feedback for all root-cause billing delinquencies to appropriate departments

Kassie Marie Eafrati
[redacted]

Education and Certifications
NH Certified Early Childhood Educator: Preschool through Third Grade
Certificate #104652 Expires 6/30/2022

Tufts University, Medford, MA September 2010-August 2011
Degree: M.A., Child Development

University of New England, Biddeford, ME September 2006-May 2010
Degree: B.A., Psychology with secondary focus on Sociology

Work Experience
12/2021-Present, COO, MH, Northern Human Services

- Establish and oversee (which will be tracked locally in a shared) folder training programs for staff in Corporate Compliance, HIPAA and other applicable areas related to quality improvement and compliance
- Assists in budget and contract development and interprets information related to these processes
- Acts as liaison with State Bureaus providing funding to assure contract compliance
- Assumes responsibility for overseeing Corporate Compliance functions
- Assumes responsibility for overseeing Quality Improvement functions

1/2018-12/2021, Director of Behavioral Health, NHS Mental Health, Berlin, NH

- Oversight of all mental health programs offered through NHS in Berlin/Gorham region
- Manage several programs that span multiple locations including: Drug Treatment Court, Victim of Crimes Assistant, Infant Mental Health, Rapid Response Grant, Emergency Services
- Manage budget around 5 million per year
- Supervise four program directors with staff totaling 60+ employees
- Manage contracts with local communities and organizations
- Manage grants from state, federal, and anonymous funders

03/2016-01/2018, Infant/Early Childhood Mental Health Program Director, NHS Mental Health, Berlin, NH

- Carry a small caseload and complete all responsibilities as a children's mental health case manager and functional support specialist
- Complete all administrative responsibilities as program director, including data collection and writing the grant report
- Promote program to community and continue to be an active member of several community programs, boards, and projects
- Work as a consultant to help provide children with the best quality of care from child care centers in Coos County

11/2015-01/2018, Program Consultant, Preschool Technical Assistant Network, Bedford, NH

- Obtain and maintain CDB Early Childhood Master Professional: Program Consultant- expires 11/23/218.
- Participate in Trauma Informed Early Childhood Services (TIECS) initial training and monthly reflective practice calls to provide (TIECS) informed consultations
- Work collaboratively with child care centers reaching out for various types of consultations (classroom, individual children, teacher, etc.)
- Collaborate with other agencies in consultation with child care centers including schools, mental health, early supports, family resource center, etc.

07/12-Present, NH Certified Early Childhood Educator, NHS Family Centered Early Supports and Services, Conway, NH

- Complete intake, evaluation, determine eligibility, complete IFSP and provide direct services as well as service coordination and case management
- Work as a part of several teams: DCYF, SAU special education teams, infant mental health, primary care physicians and specialists, contractors providing early intervention, SEE Change leadership team
- Transition children from early supports to special education, preschool, and/or other programs/services
- Create strong, working relationships with parents and caregivers
- Consult with child care providers

Related Experience

- Member of Community Partnership Network 2nd Leadership Cohort through Neil and Louise Tillotson Foundation
- Actively engaged in Coos Coalition leadership team and subcommittees focusing on maternal depression, parenting, professional development, and watch me grow

Professional Memberships/Certifications/Trainings

Board of Directors Member: NH Association of Infant Mental Health (President)
Coos County Child Advocacy Center (Secretary)
Great North Woods Community Foundation (Co-Chair)
Coos County Family Health Center (Vice President)
NH Children's Health Foundation

Certificates: Growing Great Kids Tiers 1-3 and Supervisor
Early Childhood and Family Mental Health Credential
NH Early Childhood Master Professional: Program Consultant
Mind in the Making Facilitator
Trauma Informed Early Childhood Services Highly Qualified Consultant
Positive Solutions for Families Facilitator

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

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and The Lakes Region Mental Health Center, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on March 26, 2025 (Item #5B), and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

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

   $9,635,193

2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

3. Modify Exhibit B– Amendment #2, Scope of Services, Section 1.6., to read:

   1.6. The Contractor must enter into a capitation model for CMHC services or a PMPM or PPS model if certified as a Certified Community Behavioral Health Clinic (CCBHC) by contracting with all NH Medicaid Managed Care Organizations to support the delivery and coordination of behavioral health services and supports for children, youth, transition-aged youth, young adults, and adults. The Contractor must:

   1.6.1. Take meaningful steps towards pursuing certification as a CCBHC and/or meeting CCBHC requirements, as identified by the Department, as part the state's participation in the national CCBHC demonstration project, in order to build the infrastructure needed to transition to a CCBHC model, including, but not limited to:

   1.6.1.1. Training staff.

   1.6.1.2. Conducting community needs assessments.

   1.6.1.3. Engaging consultants as appropriate.

   1.6.1.4. Developing cost reporting systems aligned with the Prospective Payment

System-3 (PPS-3 daily rate).

1.6.1.5. Conducting systems upgrades as needed.

1.6.1.6. Implementing other CCBHC transition activities as identified by the Department.

4. Modify Exhibit C – Amendment #2, Payment Terms, Section 1, to read:

1. This Agreement is funded by:

1.1. 3.14% Federal funds, Block Grants for Community Mental Health Services, as awarded on 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM090358.

1.2. 0.45% Federal funds, NH Certified Community Behavioral Health Clinic Planning, as awarded on 3/15/23, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.829, FAIN H79SM087622.

1.3. 96.15% General funds.

1.4. 0.26% Other funds (Behavioral Health Services Information System).

5. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.1. Table 1, to read:

6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 7,080.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 1,643,094.00	$ 1,643,094.00	$ 1,643,094.00	$ 1,643,094.00	$ 6,572,376.00
Assertive Community Treatment Team (ACT) - Adults	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 900,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Rehabilitation for Empowerment, Education and Work (RENEW)	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 24,000.00
General Training Funding	$ 5,000.00	$ 5,000.00	$ -	$ -	$ 10,000.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ -	$ -	$ 30,000.00
Interpreter Services Funding	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
System of Care 2.0	$ 5,300.00	$ -	$ -	$ -	$ 5,300.00
Community Behavioral Health Clinic (Stipends)	$ 43,828.00	$ -	$ -	$ -	$ 43,828.00
CCBHC Bridge Funding	$ -	$ -	$ 83,789.00	$ 153,801.00	$ 237,590.00
CCBHC Readiness Training and System Upgrades	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 40,000.00
Critical Time Intervention	$ -	$ -	$ 150,000.00	$ 156,000.00	$ 306,000.00
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ 246,103.00	$ -	$ 246,103.00
Uncompensated Care Mitigating Funds	$ -	$ -	$ 461,458.00	$ 461,458.00	$ 922,916.00
Total	**$ 1,977,492.00**	**$ 1,923,364.00**	**$ 2,874,714.00**	**$ 2,709,623.00**	**$ 9,485,193.00**
SFY2023	$ 150,000.00				$ 150,000.00
				Total	$ 9,635,193.00

6. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.9. Section header only, to read:

6.9. General Training Funding (Effective through June 30, 2025):

7. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.10. Section header only, to read:

6.10. System Upgrade Funding (Effective through June 30, 2025):

8. Modify Exhibit C – Amendment #2, Payment Terms, Sections 6.11.8. through 6.11.9. to read:

6.11.8. The Contractor may be eligible to receive payments to address extraordinary costs incurred in the fulfillment of this Agreement (herein contingency payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation

among all nine (9) Agreements is $25,000 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.11.8.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.11.8.2. Be eligible for contingency payments, which support program related costs that exceed per diem and flex funding line items defined in Exhibit C-5, Budget – Amendment #2, and meet criteria as outlined by the Department at the time of application.

6.11.9. The Contractor may be eligible to receive incentive payments in the fulfillment of program goals as described in Table 2 below (herein incentive payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $221,103 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.11.9.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.11.9.2. Be eligible to receive incentive payments upon achieving the Incentive Payment Goals as described below in Table 2 through June 30, 2026. The Contractor shall provide supporting documentation to demonstrate achievement of the Incentive Payment Goals, as requested by the Department.

6.11.9.2.1. Table 2

#	Incentive Payment Goal	Total Incentive Payments
1	For each individual referred and having a Pre-CTI visit, and one (1) qualifying encounter during Phase 1 with a CTI Coach, CMHCs may be qualified for incentive payments.	$350 per individual
2	For each individual qualified CTI-program graduate, CMHCs may be qualified for incentive payments.	$500 per individual

6.11.9.2.2. "Qualifying Encounter" for this incentive payment shall mean an interaction with an enrolled CTI client in which progress was discussed or made towards the Phase Plan during Phase 1.

6.11.9.2.3. "Graduate" for this incentive payment shall mean a CTI client who enrolled in CTI and successfully completed 9 consecutive months of the program during State Fiscal Year 2026; and/or seven (7) months of active participation and two (2) months of inactive participation, and have a closeout/final meeting within 14 days per or post the 9 month date.

6.11.9.3. The incentive target shall be available on a quarterly basis in SFY 2026, until the statewide total price limitation is reached, and based on data submitted

by the Contractor via the Phoenix reporting system.

6.11.9.4. The Department will communicate eligibility for incentive payment achievement and reimbursement to the Contractor's CTI Supervisor and finance representative on a quarterly basis.

9. Modify Exhibit C – Amendment #2, Payment Terms, by adding Sections 6.12. through 6.14. to read:

6.12. CCBHC Bridge Funding: The Department shall reimburse the Contractor for activities that support the transition to the Certified Community Behavioral Health Clinic (CCBHC) model as described in Exhibit B, Scope of Services – Amendment #2, Section 1.6.

6.13. CCBHC Readiness Training and System Upgrades: Funds are available to support systems upgrades and training associated with CCBHC readiness.

6.14. Uncompensated Care Mitigating Funds: The Department shall make quarterly payments, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to the Contractor to mitigate the effects of uncompensated care in SFY 2026 and SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

10. Modify Exhibit C-5 Budget – Amendment #2, by replacing it in its entirety with Exhibit C-5, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

11. Add Exhibit C-6, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/23/2026
Date

DocuSigned by:
Katja S. Fox
ED9D05B04C83442...
Name: Katja S. Fox
Title: Director

The Lakes Region Mental Health Center, Inc.

1/23/2026
Date

DocuSigned by:
Margaret M. Pritchard
3F04E7989C85484...
Name: Margaret M. Pritchard
Title: Chief Executive Officer

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/23/2026
Date

DocuSigned by:
Robyn Guarino
74873484941480
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services

Contractor Name: The Lakes Region Mental Health Center, Inc.

Budget Request for: Critical Time Intervention

Budget Period: SFY2026 - SFY2027

Indirect Cost Rate (if applicable) 0.00%

Line Item	SFY 2026	SFY2027
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
Flex Funds (pre approval needed)	$8,000	$8,000
Incentive Payments (Shared Price Limitation)	$0	$0
Per Diem Expenses	$142,000	$148,000
Contingency Exp. (Shared Price Limitation)	$0	$0
Other - Other (specify below)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$150,000	$156,000
Total Indirect Costs	$0	$0
Subtotals	**$150,000**	**$156,000**
	TOTAL	**$306,000**

DS

Contractor Initials: MMP

Date: 1/23/2026

Exhibit C-6 Budget, Amendment #3

New Hampshire Department of Health and Human Services		
Contractor Name:	*The Lakes Region Mental Health Center, Inc.*	
Budget Request for:	*CCBHC Readiness*	
Budget Period:	*SFYs 2026-2027*	
Indirect Cost Rate (if applicable)	0.00%	
Line Item	**Program Cost - Funded by DHHS - SFY 26**	**Program Cost - Funded by DHHS - SFY 27**
1. Salary & Wages	$0	$0
2. Fringe Benefits	$0	$0
3. Consultants	$65,000	$125,875
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	$500	$500
7. Software	$0	$0
8. (a) Other - Marketing/Communications	$1,500	$1,500
8. (b) Other - Education and Training	$0	$0
8. (c) Other - Other (specify below)	$0	$0
Other (CCBHC Readiness Training and System Upgrades)	$20,000	$20,000
Other (Community Needs Assessement payment to CH)	$2,500	$2,500
Other (Miscellaneous)	$750	$755
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$90,251	$151,131
Total Indirect Costs	$13,538	$22,670
Subtotals	$103,789	$173,801
	TOTAL	**$277,590**

Contractor Initials: DS MMP

Date: 1/23/2026

State of New Hampshire
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE LAKES REGION MENTAL HEALTH CENTER, INC is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 14, 1969. 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: **64124**
Certificate Number: **0007732723**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 19th day of January A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 22, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Margaret M. Pritchard, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Lakes Region Mental Health Center, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: January 22, 2026

Signature of Elected Officer
Name: Kyril Mitchell
Title: LRMHC Board President

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 06/24/2025

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

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

PRODUCER Cross Insurance-Laconia 155 Court Street Laconia NH 03246	CONTACT NAME: Sarah Cullen, AINS, ACSR PHONE (A/C, No, Ext): (603) 524-2425 FAX (A/C, No): (603) 524-3666 E-MAIL ADDRESS: sarah.cullen@crossagency.com
INSURED Lakes Region Mental Health Center, Inc. 40 Beacon Street East Laconia NH 03246	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : Ace American Insurance Company INSURER B : ACE Property & Casualty Ins Co INSURER C : New Hampshire Employers Ins Co — 13083 INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** CL2562419634 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			SVRD37803601013	06/26/2025	06/26/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ 1,000,000 $ 250,000 $ 25,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			CALH08618574013	06/26/2025	06/26/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Medical payments	$ 2,000,000 $ $ $ $ 1,000
B	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			XOOG25516540013	06/26/2025	06/26/2026	EACH OCCURRENCE AGGREGATE [ ]	$ 4,000,000 $ 4,000,000 $
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [N] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		ECC-600-4000907-2025A	06/26/2025	06/26/2026	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A	Allied Healthcare-Human Services Professional Liability			OGLG2551662A013	06/26/2025	06/26/2026	Each Incident Aggregate	$5,000,000 $7,000,000

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

CERTIFICATE HOLDER

State of New Hampshire Department of Health & Human Services
129 Pleasant Street
Concord NH 03301-3857

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Sarah Cullen

NONPROFIT COVER SHEET

A. Entity Name: The Lakes Region Mental Health Center, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Margaret M. Pritchard, CEO mpritchard@lrmhc.org

Person responsible for Accuracy and Completeness of information provided:
Name: Margaret M. Pritchard Title: CEO
Signature: _____

Margaret M Pritchard

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses)	Affiliations
Kyril Mitchell (President)	Camden Bank
Peter J. Minkow (Vice President)	Minkow Law Office
Patricia Bailey (Treasurer)	Concord Hospital
Rev. Judith Wright (Secretary)	N/A
Marsha Bourdon (Member-At-Large)	Community College System
Wendy Chase (Member-At-Large)	New Futures
Ann Nichols (Member-At-Large)	Retired
Deborah Pendergast (Member-At-Large)	State of New Hamspshire
Kaitlyn Salome (Member-At-Large)	Laconia School District
Matt Soza (Member-At-Large)	N/A
Jannine Sutcliffe (Member-At-Large)	Retired
Gloria Thorington (Member-At-Large)	CMS
Judge James Carroll (Member-At-Large)	Belknap County Court
Derek Gray (Member-At-Large)	Belmont Police Department
Diana Lacey (Member-At-Large)	CASA
Janet Reidy (Member-At-Large)	Speare Memorial Hospital

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

Name	Role	Annual Salary	Amount Paid From This Contract
Margaret M. Pritchard	Chief Executive Officer	$204,000.00	$0.00
Vladimir Jelnov, MD	Chief Medical Officer	$297,000.00	$0.00

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

E. Check one of the following:

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

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

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1574	Lakes Region Mental Health Center, Inc.	40 Beacon Street East	Laconia	NH	03246	G	5/15/2026

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

Lakes Region
Mental Health Center

Mission Vision & Values

Lakes Region Mental Health Center's **mission** is to provide integrated mental and physical health care for people with mental illness while creating wellness and understanding in our community.

(Revised & Approved by the Board of Directors, 10/25/22)

Our Vision

Lakes Region Mental Health Center is the community leader providing quality, accessible and integrated mental and physical health services, delivered with dedication and compassion.

(Revised & Approved by the Board of Directors, 10/25/22)

Our Values

RESPECT	We conduct our business and provide services with respect and professionalism.
ADVOCACY	We advocate for those we serve through enhanced collaborations, community relations and political action.
INTEGRITY	We work with integrity and transparency, setting a moral compass for the agency.
STEWARDSHIP	We are effective stewards of our resources for our clients and our agency's health.
EXCELLENCE	We are committed to excellence in all programming and services.
DIVERSITY	We are dedicated to providing a welcoming, inclusive atmosphere for everyone, where all voices are heard and diversity is celebrated.

The Lakes Region Mental Health Center, Inc.

FINANCIAL STATEMENTS

June 30, 2024

The Lakes Region Mental Health Center, Inc.
TABLE OF CONTENTS
June 30, 2024

KBS
Kittell Branagan & Sargent
Certified Public Accountants
Vermont License # 167

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of The Lakes Region Mental Health Center, Inc.

Opinion

We have audited the accompanying financial statements of The Lakes Region Mental Health Center Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Lakes Region Mental Health Center Inc. as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 The Lakes Region Mental Health Center 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Lakes Region Mental Health Center 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 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Lakes Region Mental Health Center 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 The Lakes Region Mental Health Center 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Analysis of Accounts Receivables, the Analysis of BBH Revenues, Receipts & Receivables and schedules of functional public support, revenues, and expenses on pages 15-18 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Kittell, Branagan + Sargent

St. Albans, Vermont
September 27, 2024

The Lakes Region Mental Health Center, Inc.
STATEMENT OF FINANCIAL POSITION
June 30, 2024

ASSETS

CURRENT ASSETS	
Cash	$ 3,177,957
Investments	2,902,951
MOE cash reserve	100,000
Accounts receivable (net of $1,135,000 allowance)	1,902,120
Prepaid expenses and other current assets	267,919
TOTAL CURRENT ASSETS	8,350,947
PROPERTY AND EQUIPMENT - NET	6,963,950
RIGHT OF USE ASSET	561,613
TOTAL ASSETS	$ 15,876,510

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts payable	$ 91,412
Current portion long-term debt	167,793
Current portion of operating lease liabilities	141,429
Accrued payroll and related	271,884
Deferred income	93,943
Accrued vacation	569,903
Accrued expenses	183,364
TOTAL CURRENT LIABILITIES	1,519,728
LONG-TERM DEBT, less current portion	
Notes and bonds payable	3,808,913
Less: unamortized debt issuance costs	(74,341)
Operating lease liabilities	420,184
TOTAL LONG-TERM LIABILITIES	4,154,756
TOTAL LIABILITIES	5,674,484
NET ASSETS	
Net assets without donor restrictions	10,202,026
TOTAL LIABILITIES AND NET ASSETS	$ 15,876,510

See Notes to Financial Statements

The Lakes Region Mental Health Center, Inc.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Year Ended June 30, 2024

	Net Assets without Donor Restrictions
PUBLIC SUPPORT AND REVENUES	
Public support:	
Federal	$ 840,112
State of New Hampshire - BBH	2,060,892
Other public support	446,104
Total Public Support	3,347,108
Revenues:	
Program service fees	13,488,713
Rental income	70,422
Other revenue	32,723
Total Revenues	13,591,858
TOTAL PUBLIC SUPPORT AND REVENUES	16,938,966
EXPENSES	
BBH funded program services:	
Children Services	3,374,065
Multi-service	7,217,167
ACT	1,090,939
Emergency Services	2,402,333
Housing Services	1,730,987
Other Mental Health	728,921
Non-Eligible	120,348
Non-BBH funded program services	546,477
TOTAL EXPENSES	17,211,239
DECREASE IN NET ASSETS FROM OPERATIONS	(272,273)
OTHER INCOME	
Investment income	409,232
TOTAL INCREASE IN NET ASSETS	136,959
NET ASSETS, beginning	10,065,067
NET ASSETS, ending	$ 10,202,026

See Notes to Financial Statements.

The Lakes Region Mental Health Center, Inc.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	$ 136,959
Adjustments to reconcile to net cash provided by operations:	
Depreciation and Amortization	510,983
Unrealized gain on investments	(245,834)
(Increase) decrease in:	
Accounts receivable	(891,449)
Prepaid expenses	(45,728)
Increase (decrease) in:	
Accounts payable & accrued liabilities	55,388
Deferred income	(24,786)
NET CASH USED BY OPERATING ACTIVITIES	(504,467)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	(681,673)
Net investment activity	(162,632)
NET CASH USED BY INVESTING ACTIVITIES	(844,305)
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments on long-term debt	(155,667)
NET DECREASE IN CASH	(1,504,439)
CASH AT BEGINNING OF YEAR	4,782,396
CASH AT END OF YEAR	$ 3,277,957
SUPPLEMENTAL DISCLOSURE	
Cash Payments for Interest	$ 125,405

See Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization
The Lakes Region Mental Health Center, Inc. (the Center) is a not-for-profit corporation, organized under New Hampshire law to provide services in the areas of mental health, and related non-mental health programs; it is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code. In addition, the Center 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).

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

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.

State Grants
The Center receives a number of grants from and has entered into various contracts with the State of New Hampshire 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 on a pro-rated basis to the programs.

Income Taxes
Consideration has been given to uncertain tax positions. The federal income tax returns for the years ended after June 30, 2021, remain open for potential examination by major tax jurisdictions, generally for three years after they were filed.

Revenue
Revenue from federal, state and other sources is recognized in the period earned.

Client Service Revenue
The Center 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. The Center recognized revenue for mental health services in accordance with ASC 606, Revenue for contracts with Customers. The Center 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Client Service Revenue (continued)
The Center 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 discounts but before taking account of the provision for bad debts) recognized during the year ended June 30, 2024 totaled $12,288,840, of which $12,030,409 was revenue from third-party payers and $258,431 was revenue from self-pay clients.

Third Party Contractual Arrangements
A significant portion of patient revenue is derived from services to patients insured by third-party payors. The center receives reimbursement from Medicare, Medicaid, Blue Cross, and other third-party insurers at defined rates for services rendered to patients covered by these programs. The difference between the established billing rates and the actual rate of reimbursement is recorded as allowances when recorded. A provision for estimated contractual allowances is provided on outstanding patient receivables at the balance sheet date.

Basis for Presentation
The financial statements of the Center 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 asset of the Center 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 the Center. The Center's board may designate assets without restrictions for specific operational purposes from time to time.

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 Center or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

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

Advertising
Advertising costs are expensed as incurred. Total costs were $98,123 at June 30, 2024 and consisted of $40,043 for recruitment and $58,080 for agency advertising.

New Accounting Standards - Adoption of FASB ASU 2016-13 and Related Standards
On July 1, 2023, the Center adopted FASB ASU 2016-03, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Center adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the center's financial statements but did change how the allowance for doubtful accounts and credit losses is determined.

Accounts Receivable and Allowance for Credit Losses
In evaluating the collectability of accounts receivable, the Center uses relevant available information, from internal and external sources, relating to past events, current conditions, reasonable and supportable forecasts, and analyzes trends for each major payer source of revenue for the purpose of estimating the appropriate amounts of the allowance for doubtful accounts. Data in each major payer 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 payers 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Center has tracked historical loss information for its accounts receivable and compiled historical credit loss percentages for different aging categories (current, 1-30 days past due, 31-60 days past due, 61-90 days past due, and more than 90 days past due). The center believes the historical loss information it has compiled is a reasonable base on which to determine expected credit losses for accounts receivable held at June 30, 2024 because the compositions of the accounts receivable at those dates are consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its services provided to clients have not changed significantly over time). Additionally, the center has determined that the current and reasonable and supportable forecasted economic conditions are consistent with the economic conditions included in the historical information. As a result, the historical loss rates have not been adjusted for differences in current conditions or forecasted changes. Accordingly, the allowance for doubtful accounts was $1,135,000 for the year ended June 30, 2024.

Total patient accounts receivable increased to $1,508,880 as of June 30, 2024 from $972,748 at June 30, 2023. As a result of changes to payer mix present at year end the allowance as a percentage of total accounts receivable increased to 75% from 69% of total patient accounts receivable.

NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS

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

New Hampshire and Managed Medicaid
The Center is reimbursed for services from the State of New Hampshire and Managed Care Organizations (MCOs) for services rendered to Medicaid clients. Payments for these services are received in the form of monthly capitation amounts that are predetermined in a contractual agreement with the MCOs.

Approximately 84% of program service fees is from participation in the State and Managed Care Organization sponsored Medicaid programs for the year ended June 30, 2024.

Laws and regulations governing the Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates could change materially in the near term.

NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS (continued)

As part of the contractual arrangement with the MCOs, the Center is required to provide a specific amount of services under an arrangement referred to as a Maintenance of Effort (MOE). Under the MOE, if levels of service are not met the Center may be subject to repayment of a portion of the revenue received. The MOE calculation is subject to interpretation and a source of continued debate and negotiations with MCOs. This MOE calculation may result in a liability that would require a payback to the MCOs. For the year ended June 30, 2024, the Center has estimated that it missed one of three MOE requirements with the MCO's and has estimated a total payback of $100,000 which is recorded as an accrued expense. The total payback also includes an amount due from missing one of the three MOE requirements with the MCO's from June 30, 2023.

NOTE 3 INVESTMENTS

Investments consist of amounts invested in various Vanguard Equity and Bond Funds. At June 30, 2024, the status of these funds were as follows:

	Cost	Unrealized Gain (Loss)	Market
Large Blend	$ 680,773	$ 463,649	$ 1,144,422
Health	423,789	78,794	502,583
Large Growth	189,933	(9,542)	180,391
Mid-Cap Value	320,337	294,216	614,553
Short-Term Bond	359,850	101,152	461,002
	$ 1,974,682	$ 928,269	$ 2,902,951

The related unrealized gain (losses) have been included in the investment income line on the accompanying statement of activities. Investment income is as follows:

Interest and Dividends	$ 40,082
Realized Gains	123,316
Unrealized Gains	245,834
	$ 409,232

NOTE 4 FAIR VALUE MEASUREMENTS

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

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under these professional accounting standards 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.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. All investments are categorized as Level 1 and recorded at fair value, as of June 30, 2024. 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.

NOTE 5 ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE – TRADE

Due from clients	$ 562,765
Receivable from insurance companies	539,506
Medicaid receivables	274,977
Medicare receivables	131,632
	1,508,880
Allowance for doubtful accounts	(1,135,000)
Total Receivable - Trade	373,880

NOTE 5 ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE – OTHER

Bridge Subsidy	85,460
NH HHS Mitigating Fund Grant	363,867
BBH - Bureau of Behavioral Health	732,606
Concord Hospital	74,632
MCO Directed Payments	97,684
SAMSHA	94,571
Other Grants and Contracts	79,420
Total Receivable - Other	1,528,240
TOTAL ACCOUNTS RECEIVABLE	$ 1,902,120

NOTE 6 PROPERTY AND EQUIPMENT

The Center elects to capitalize all purchases with a useful life of greater than one year and a cost of $2,000 or more. Property and equipment, at cost, consists of the following:

Land	$ 573,143
Buildings and improvements	6,740,143
Computer equipment	2,462,498
Furniture, fixtures and equipment	702,311
Vehicles	289,185
Artwork	26,925
Construction in progress	78,809
	10,873,014
Accumulated depreciation	(3,909,064)
NET BOOK VALUE	$ 6,963,950

NOTE 7 LINE OF CREDIT

During the year, the Center had available a line of credit with an upper limit of $1,000,000 with a local area bank which expires on June 9, 2025. There had been $-0- borrowed against the line of credit. The funds were available at a variable rate of interest, with a floor no less than 4.0% per annum. The availability under this line was limited to 70% of the current market value of the Vanguard Funds which have been pledged to the local area bank..

NOTE 8 LONG-TERM DEBT

As of June 30, 2024, long-term debt consisted of the following:

2.97% bond payable - Meredith Village Savings Bank due in monthly installments of $19,288 (principal and interest). Secured by building, due June, 2047.	$ 3,741,831
4.45% note payable - Meredith Village Savings Bank due in monthly installments of $3,427 (principal and interest). Secured by building, due November, 2040.	168,742
4.45% note payable - Meredith Village Savings Bank due in monthly installments of $993 (principal and interest). Secured by building due November, 2030.	66,133
	3,976,706
Less: Current Portion	(167,793)
Total long-term debt	3,808,913
Less: Unamortized debt issuance costs	(74,341)
Total Long-Term Debt net with Related Costs	$ 3,734,572

Expected maturities for the next five years and thereafter are as follows:

Year Ending June 30,	
2025	$ 167,793
2026	171,491
2027	177,351
2028	183,416
2029	167,212
Thereafter	3,109,443
	$ 3,976,706

The total amount of interest expense incurred during the year was $125,117, all of which was charged to expense for the year ended June 30, 2024.

The Center is subject to certain financial covenants related to their bond financing arrangement. These covenants have been met for the year ended June 30, 2024.

NOTE 9 LEASES

The Center entered into a commercial lease agreement to lease a building. The lease is for a five-year period that began February 1, 2023, and adjusted annually to the increase in the cost of living as measured by the Consumer Price Index.

The following summarizes the line items in the balance sheets which include amounts for operating and finance leases as of June 30, 2024:

Operating Lease	
Operating lease right-of-use-assets, net	$ 561,613
Other current liabilities	$ 141,429
Other long-term liabilities	420,184
	$ 561,613

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2024:

Weighted Average Remaining Lease Term	
Operating Lease	3.5 Years
Weighted Average Discount Rate	
Operating Lease	7.75%

The maturities of lease liabilities as of June 30, 2024 were as follows:

Years Ending June 30,:	
2025	$ 180,000
2026	180,000
2027	180,000
2028	105,000
Total Lease Payments	645,000
Less Amount Representing Interest	(83,387)
Present Value of Minimum Lease Payments	$ 561,613

NOTE 9 LEASES (continued)

The following summarizes the line items in the income statements which include the components of lease expense for the year ended June 30, 2024:

Operating lease expense included in SG&A	$ 181,500

The following summarizes cash flow information related to leases for the year ended June 30, 2024:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	$ 181,500

NOTE 10 EMPLOYEE BENEFIT PLAN

The Center has the option to make contributions to a defined contribution 403(b) plan on behalf of its employees. This program covers substantially all full-time employees. During the year ended June 30, 2024 the total contributions into the plan were $212,207. Total administrative fees paid into the plan for the year ended June 30, 2024 were $11,200.

NOTE 11 CONTINGENT LIABILITIES

The Center receives money under various State and Federal grants. Under the terms of these grants, the Center is required to use the money within the grant period for purposes specified in the grant proposal and is subject to compliance reviews and audits by the grantor agencies. It is the opinion of management that any liability, resulting from future grantor agency audits of completed grant contracts, would not be material in relation to the overall financial statements.

NOTE 12 CONCENTRATIONS OF CREDIT RISK

At June 30, 2024, the bank balance of cash deposits totaled $3,315,174 of which $352,919 was insured by Federal Deposit Insurance, $1,176,405 was offset by debt, $1,785,850 was offset by the sweep account leaving none uninsured at June 30, 2024.

NOTE 12 CONCENTRATIONS OF CREDIT RISK (continued)

The Center grants credit without collateral to its clients, most of who are area residents and are insured under third-party payor agreements. The mix of receivables due from clients and third-party payors at June 30, 2024 is as follows:

Due from clients	37 %
Insurance companies	36
Medicaid	18
Medicare	9
	100 %

NOTE 13 LIQUIDITY

The following reflects the Center's financial assets available within one year of June 30, 2024 for general expenditures:

Cash	$ 3,177,957
Investments	2,902,951
Accounts receivable	1,902,120
	$ 7,983,028

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

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

NOTE 14 SUBSEQUENT EVENTS

In accordance with professional accounting standards, the Center has evaluated subsequent events through September 27, 2024, which is the date the financial statement was available to be issued. All events requiring recognition as of June 30, 2024, have been incorporated into the financial statements herein.

SUPPLEMENTARY INFORMATION

The Lakes Region Mental Health Center, Inc.
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2024

	Accounts Receivable Beginning of Year	Gross Fees	Contractual Allowances and Other Discounts Given	Bad Debts and Other Charges	Cash Receipts/ Refunds	Accounts Receivable End of Year
CLIENT FEES	$ 235,140	$ 1,680,848	$ (1,422,417)	$ -	$ 69,194	$ 562,765
BLUE CROSS / BLUE SHIELD	112,372	946,092	(483,076)	-	(435,517)	139,871
MEDICAID	187,266	20,565,980	(10,251,992)	-	(10,226,277)	274,977
MEDICARE	171,360	1,231,542	(704,280)	-	(662,240)	131,632
OTHER INSURANCE	266,610	1,458,048	(731,905)	-	(497,868)	399,635
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(675,000)	-	-	(460,000)	-	(1,135,000)
TOTAL	$ 297,748	$ 25,882,510	$ (13,593,670)	$ (460,000)	$ (11,752,708)	$ 373,880

The Lakes Region Mental Health Center, Inc.
ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES
For the Year Ended June 30, 2024

	Receivable (Deferred Income) From BBH Beginning of Year	BBH Revenues Per Audited Financial Statements	Receipts for Year	Receivable (Deferred Income) From BBH End of Year
CONTRACT YEAR, June 30, 2024	$ 456,367	$ 2,060,892	$ (1,784,653)	$ 732,606

Analysis of Receipts Date of Receipt Deposit Date	Amount
7/24/2023	$ 2,874
7/26/2023	23,233
7/28/2023	54,486
8/4/2023	103
8/23/2023	26,915
8/24/2023	191,424
9/5/2023	16,926
10/12/2023	154,388
11/7/2023	129,676
10/19/2023	17,734
11/14/2023	3,280
11/22/2023	141,518
11/29/2023	42,028
12/20/2023	229,157
1/2/2024	7,209
1/19/2024	105,542
1/23/2024	5,159
2/2/2024	53,621
2/8/2024	60,195
2/27/2024	123,431
3/20/2024	107,042
4/24/2024	69,462
4/29/2024	52,129
5/2/2024	30,022
5/8/2024	53,843
6/27/2024	83,256
	$ 1,784,653

The Lakes Region Mental Health Center, Inc.
STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES
For the Year Ended June 30, 2024

	Total Agency	Admin.	Total Programs	Children	Multi -Service	ACT	Emergency Services	Supportive Living	Community Residence	Independent Housing	Other Mental Health	Non Eligible	Non BBH Funded Programs
Program Service Fees:													
Net Client Fee	$ 258,431	$ -	$ 258,431	$ (13,166)	$ 171,130	$ 124,020	$ (19,101)	$ (13,970)	$ 1,869	$ 150	$ 5,815	$ 1,684	$ -
Blue Cross/Blue Shield	463,016	-	463,016	159,055	215,190	14,151	44,807	-	-	-	19,652	10,161	-
Medicaid	10,313,988	-	10,313,988	2,754,894	5,688,545	672,275	326,578	(12,801)	727,728	(1,471)	146,534	11,706	-
Medicare	527,262	-	527,262	-	445,636	52,994	(10,413)	-	-	-	33,507	5,538	-
Other Insurance	726,143	-	726,143	132,198	413,784	22,149	96,483	(75)	-	(50)	51,658	9,996	-
Program Sales:													
Service	1,199,873	-	1,199,873	146,842	207,099	-	313,261	-	-	9,000	-	-	523,671
Public Support - Other:													
United Way	149	149	-	-	-	-	-	-	-	-	-	-	-
Local/County Government	182,820	-	182,820	-	127,820	-	-	-	-	-	-	55,000	-
Donations/Contributions	92,235	87,210	5,025	25	-	-	-	-	-	-	5,000	-	-
Other Public Support	128,433	4,477	123,956	76,629	30,909	2,316	6,645	183	2,969	342	3,517	240	206
Div. Voc. Rehab.	42,467	-	42,467		42,467								
Federal Funding:													
Other Federal Grants	840,112	400,775	439,337	94,824	227,089	24,561	7,350	-	-	-	10,043	-	75,470
Rental Income	70,422	7,425	62,997	-	-	-	-	35,459	27,538	-	-	-	-
BBH & DS:													
Community Mental Health	2,060,892	5,000	2,055,892	10,960	776	231,250	1,064,703	-	265,167	287,821	195,215	-	-
Interest Income	5,491	5,491	-	-	-	-	-	-	-	-	-	-	-
In-Kind Donations	19,703	19,703	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	7,529	1,522	6,007	20	4,392	-	-	-	1,595	-	-	-	-
	16,938,966	531,753	16,407,214	3,362,281	7,574,837	1,143,716	1,830,313	8,796	1,026,866	295,792	470,941	94,325	599,347
Administration	-	(531,753)	531,753	108,970	245,498	37,067	59,321	285	33,280	9,587	15,263	3,057	19,425
TOTAL PUBLIC SUPPORT AND REVENUES	$ 16,938,966	$ -	$ 16,938,967	$ 3,471,251	$ 7,820,335	$ 1,180,783	$ 1,889,634	$ 9,081	$ 1,060,146	305,379	486,204	$ 97,382	$ 618,772

The Lakes Region Mental Health Center, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2024

	Total Agency	Administration	Total Programs	Children	Multi-Service	ACT	Emergency Services	Supportive Living Summer	Community Residence McGrath	Independent Housing	Other Mental Health	Non-Eligible	Non BBH Funded Programs
Personnel Costs:													
Salary and wages	$ 10,777,408	$ 1,281,037	$ 9,496,371	$ 1,902,447	$ 3,946,165	$ 615,254	$ 1,374,602	$ 88,833	$ 529,086	$ 171,457	$ 425,452	$ 65,374	$ 377,701
Employee benefits	2,487,553	244,151	2,243,402	432,020	988,313	134,588	381,240	39,058	98,761	39,790	90,177	17,534	21,921
Payroll Taxes	776,481	90,698	685,783	136,117	292,244	47,022	102,036	7,871	34,854	13,356	31,726	4,980	15,577
Substitute Staff	39,756	10,130	29,626	-	-	-	-	-	29,626	-	-	-	-
PROFESSIONAL FEES AND CONSULTANTS:										-			
Accounting/audit fees	82,320	82,320	-	-	-	-	-	-	-	-	-	-	-
Legal fees	39,512	38,122	1,390	-	-	-	1,390	-	-	-	-	-	-
Other professional fees	56,469	22,487	33,982	9,429	1,801	101	288	20,837	188	30	67	79	1,162
Staff Devel. & Training:													
Journals & publications	724	70	654	429	127	18	46	1	13	5	11	2	2
In-Service training	30,568	2,663	27,905	6,638	15,158	2,146	1,894	254	206	71	930	325	283
Conferences & conventions	35,769	3,002	32,767	8,770	15,984	1,572	920	226	186	79	2,459	29	2,542
Other staff development	55,041	4,553	50,488	11,956	21,514	2,703	4,144	853	1,068	104	5,229	362	2,555
Occupancy costs:													
Rent	186,408	4,908	181,500	-	-	-	-	-	181,500	-	-	-	-
Mortgage (Interest)	125,117	13,215	111,902	28,887	65,117	10,465	-	-	-	-	7,032	401	-
Heating Costs	17,602	918	16,684	2,515	5,413	674	1,188	1,585	-	-	443	94	4,772
Other Utilities	57,759	5,382	52,377	12,337	25,461	3,403	420	4,752	-	-	2,194	371	3,439
Maintenance & repairs	300,888	25,356	275,532	57,689	119,274	16,334	35,451	19,897	11,908	207	10,394	2,455	1,923
Taxes	405	47	358	89	207	37	-	-	-	-	25	-	-
Consumable Supplies:													
Office	21,155	6,328	14,827	3,385	7,532	1,005	1,681	39	206	197	657	104	21
Building/household	40,958	2,732	38,226	4,947	10,430	1,645	856	19	19,177	11	1,030	80	31
Food	22,419	-	22,419	-	-	-	-	-	22,419	-	-	-	-
Medical	5,538	770	4,768	-	4,002	-	-	-	766	-	-	-	-
Other	550,050	52,971	497,079	95,942	217,107	30,508	87,194	6,109	24,478	8,872	18,984	4,320	3,565
Depreciation-Equipment	253,997	16,143	237,854	43,590	105,689	12,011	48,814	2,452	10,043	3,547	7,914	2,343	1,451
Depreciation-Building	256,986	22,093	234,893	56,120	116,751	15,000	-	24,327	10,799	-	9,930	1,966	-
Equipment rental	43,562	4,331	39,231	11,564	22,505	2,529	283	19	86	30	1,678	524	13
Equipment maintenance	3,709	285	3,424	714	1,591	226	266	-	450	-	150	27	-
Advertising	98,123	10,799	87,324	16,957	39,657	5,484	10,045	1,244	8,337	927	2,892	757	1,024
Telephone/communications	247,772	15,954	231,818	41,142	90,437	12,614	43,671	10,795	16,673	3,941	8,008	1,917	2,620
Postage/shipping	12,094	1,132	10,962	2,631	5,846	694	892	99	161	62	331	157	89
Transportation:													
Staff	230,065	8,512	221,553	33,377	112,550	31,522	5,231	5,275	2,606	24,025	6,243	315	409
Clients	13,490	-	13,490	-	11,488	-	148	-	1,854	-	-	-	-
Assist to Individuals:													
Client services	31,349	-	31,349	10,250	18,002	88	-	35	2,402	189	323	-	60
Insurance:													
Malpractice/bonding	20,684	1,503	19,181	3,672	8,341	1,184	3,348	271	944	359	755	165	142
Vehicles	7,641	180	7,461	447	5,658	145	658	67	304	45	94	25	18
Comp. Property/liability	117,458	13,752	103,706	24,511	52,271	7,514	3,169	6,158	4,087	316	4,894	661	125
Membership Dues	54,270	5,133	49,137	11,213	25,577	3,619	4,476	674	655	312	1,655	513	443
In-Kind Donations	19,703	19,703	-	-	-	-	-	-	-	-	-	-	-
Other Expenditures	90,431	41,212	49,219	1,890	4,243	730	1,482	129	759	140	314	115	39,417
	17,211,239	2,052,595	15,158,642	2,971,675	6,356,455	960,835	2,115,833	241,879	1,014,602	268,072	641,991	105,995	481,305
Admin. Allocation	-	(2,052,595)	2,052,595	402,390	860,712	130,104	286,500	32,752	137,383	36,299	86,930	14,353	65,172
TOTAL PROGRAM EXPENSES	$ 17,211,239	$ -	$ 17,211,237	$ 3,374,065	$ 7,217,167	1,090,939	$ 2,402,333	$ 274,631	$ 1,151,985	$ 304,371	$ 728,921	$ 120,348	$ 546,477

Margaret M. Pritchard, BS, MS

Objective: Promoting the expansion and integration of health care in New Hampshire

Lakes Region Mental Health Center, Laconia, NH **2007-Present**
Chief Executive Officer
LRMHC is one of ten community mental health centers in New Hampshire. Established in 1966 the center serves approximately 4,000 patients annually with approximately 190 staff and a $13 million dollar budget.

- Responsible for the overall administration, planning, development, coordination and evaluation of all operations of the agency
- Responsible for all contract development and negotiations
- Ensures a successful, client-oriented community mental health organization
- Has oversight responsbility for the financial viability and legal obligations of LRMHC
- Organizational strategy and planning with senior leadership and board of directors
- Lead advocate for federal and state legislation, company spokesperson
- SAMSHA Grant – integrated care established in partnership with two local FQHC(s)
- Oversaw $5.1 million dollar purchase and renovation of facility

Community Partners, Dover **2001-2007**
Chief Operating Officer
Community Partners is a non-profit organization designated by the State of New Hampshire as the Community Mental Health Center and the Area Agency for Developmental Services for Strafford County, NH. The agency offers an array of services to individuals and families along with early supports and services for infants and young children with developmental disabilities.

- Implemented and maintained a cohesive corporate identity between two previously separate organizations
- Responsible for incorporating $7 million dollar CMHC operations into an existing developmental services agency
- Establish and monitor revenue projects for all mental health services
- Clinical oversight of all medical and psychiatric services

Genesis Behavioral Health, Laconia, NH (Known now as LRMHC – see above) **2000-2001**
Director, Clinical Operations

- Established multidisciplinary teams and set standards of care
- Monitored contractor agreements and MOU(s)
- Established revenue projections for $5 million dollar operation
- Supervised all clinical directors and program development
- Served on community boards and committees
- Recruitment of medical staff

Riverbend Community Mental Health Center, Concord, NH **1994-2000**
Director, Community Support Program
Riverbend was founded in 1963 and is one of ten community mental health centers in New Hampshire. Riverbend is an affiliate of Capital Region Health Care and is a member of the NH Community Behavioral Health Association.

- Established and ensured full range of services for adults with psychiatric disabilities
- Developed programmatic policies and procedures with Quality Assurance Department
- Established productivity expectations consistent with budget target of approximately $4 million dollars
- Monitored and implemented quality assurance standards to satisfy regulators including NH DBH, Medicaid, Medicare, NHHFA. etc
- Established an office of consumer affairs and created a committee of consumers and staff to give feedback and direction relative to department performance

Greater Manchester Mental Health Center, Manchester, NH **1992-1994**
Director, Emergency Services
Greater Manchester Mental Health Center is a private, nonprofit community mental wellness center. Since 1960, GMMHC has been serving children, teens, adults and seniors from the greater Manchester area, providing help and treatment regardless of age, diagnosis or ability to pay.

- Managed the 24-hour emergency care and psychiatric assessments
- Provided crisis intervention and emergency care to people in acute distress
- Recruited, trained and supervised department personnel
- Liaison to local police, hospitals, homeless shelters and refugee centers

Manager: Crisis Care Unit/SRO/Respite Care/Shared Apartment Program **1982-1985**

- Supervised and trained direct care staff, implementing treatment related to independent living skills and community-based living
- Screened and assessed patients for appropriate services and placement
- Liaison with local housing authority and police
- Wrote and implemented residential service plans for 40 psychiatrically disabled adults

Community Council of Nashua, Nashua, NH **1989-1992**
Director, Community Education (Known now as The Greater Nashua MHC & Community Council)
Established in 1920 as a welfare office and then as a community mental health center in 1967. This was a newly created positon which focused on building community bridges with the organization.

- Developed and implemented agency-wide staff development plan
- Authored grants and responded to RFP's for special projects promoting education and prevention services
- Developed a curriculum with NAMI-NH to support parents of adult children with SPMI/SMI

NE Non-Profit Housing, Manchester, NH **1986-1989**
Social Worker
The agency mission was to develop and expand low income housing options in the greater Manchester area.

- Property management and general contractors for CDBH/"Mod Rehab" housing projects
- Co-authored grant for $2.5 million dollar HUD grant for "Women in Transition"
- Conducted housing inspections and worked with code department and local authority to assure compliance standards

Region IV Area Agency, Concord **1986**
Case Manager
Designated by NH Department of Developmental Services in the capital region serving the needs of individuals and families affected by cognitive impairments.

- Developed and monitored treatment plans for 25 developmentally disabled adults

Education:

1998-2000	New England College	Henniker, NH
	MS Community Mental Health Counseling	
1996	Graduated NH Police Standards & Training	
	Part-time Police Officer	
1977-1981	SUNY Brockport	Brockport, NY
	BS Social Work	

Interests: Granite State Critical Incident Street Management Vice President & Coordinator
Navigating Recovery of the Lakes Region – Board Member
Community Health Services Network – Board President

Vladimir Jelnov, MD

Summary of expertise:
Fifteen years of clinical experience as a psychiatrist (Russia).
Seven years of supervision, training and program coordination experience.
Fourteen years experience in USA (including four year residency program)

EDUCATION

Novosibirsk State Medical Academy, Novosibirsk, Russia	*Medical student*	*09 / 72 - 07 / 78*
Novosibirsk State University, Novosibirsk, Russia	*Psychology student*	*10 / 93 - 02 / 95*

POSTGRADUATE TRAINING

Elmhurst Hospital Center, Mt. Sinai Medical school, NYC	*Internship/ residency, psychiatry*	*07/03 – 07/07*
Central Research Institute for Medical Doctors, S. Petersburg, Russia	*Postdoctoral clinical training*	*09/84 – 12/84*
State Psychiatric Institute, Moscow,	*Postdoctoral clinical training*	*06/83 – 07/83*
State Psychoneurologic Institute, S. Petersburg, Russia	*Postdoctoral dissertation*	*08 / 84 - 05 / 85*

HOSPITAL AND CLINIC APPOINTMENTS

State Psychiatric Hospital, Novosibirsk, Russia	Attending Psychiatrist, short term inpatient	03/80 - 12/82
Novosibirsk City Hospital #2	Attending Psychiatrist; outpatient clinic	12/82-02/84
Regional Psychiatric Emergency Mobil Team, Novosibirsk, Russia	Part time, Attending Psychiatrist	3/82-10/84
Novosibirsk City Psychoneurological Dispensary	Chief of Psychotherapy Division; evaluation & treatment adults with mental problems; clinical & administrative supervision for staff, program development, training & education.	02/84 – 12/87
Novosibirsk Municipal Department of Mental Health	Senior Supervisor for Psychotherapy Division	02/84 – 12/87
Center for Psychological Help Novosibirsk	Clinical Director, evaluation & treatment adults with mental problems; clinical and administrative supervision for staff, program development, training and	12/87 – 04/93

	education.	
Private practice, Novosibirsk, Russia	Psychiatric drug therapy and individual and group psychotherapy for adults	10/90-3/93
State University, Novosibirsk, Russia	Assistant Professor; Mental Health setting: theory and practice	9/90-3/92
New Hope Guild Mental Health Center, NYC	Senior counselor	10/96-3/98
Christ Hospital/International Institute of N.J., counseling center Jersey City, NJ	Clinical Director; clinical and administrative supervision for staff, program development, training and education	3/97- 6/03
Jersey City Medical Center Psychiatric Emergency Room, Jersey City, NJ	Part time, Senior primary therapist	3/01-10/01
Coney Island Hospital, Brooklyn, NY	Attending psychiatrist; psychiatric emergency room	09/07-1/08
Jersey City Medical Center Jersey City, NJ	Attending psychiatrist, inpatient unit	11/07-12/09
Lakes Region Mental Health Center Laconia, NH	Medical Director	1/10 - present

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

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Riverbend Community Mental Health, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on March 26, 2025 (Item #5B), and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

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

   $11,720,701

2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

3. Modify Exhibit B– Amendment #2, Scope of Services, Section 1.6., to read:

   1.6. The Contractor must enter into a capitation model for CMHC services or a PMPM or PPS model if certified as a Certified Community Behavioral Health Clinic (CCBHC) by contracting with all NH Medicaid Managed Care Organizations to support the delivery and coordination of behavioral health services and supports for children, youth, transition-aged youth, young adults, and adults. The Contractor must:

   1.6.1. Take meaningful steps towards pursuing certification as a CCBHC and/or meeting CCBHC requirements, as identified by the Department, as part the state's participation in the national CCBHC demonstration project, in order to build the infrastructure needed to transition to a CCBHC model, including, but not limited to:

   1.6.1.1. Training staff.

   1.6.1.2. Conducting community needs assessments.

   1.6.1.3. Engaging consultants as appropriate.

   1.6.1.4. Developing cost reporting systems aligned with the Prospective Payment

System-3 (PPS-3 daily rate).

1.6.1.5. Conducting systems upgrades as needed.

1.6.1.6. Implementing other CCBHC transition activities as identified by the Department.

4. Modify Exhibit C – Amendment #2, Payment Terms, Section 1, to read:

1. This Agreement is funded by:

1.1. 2.58% Federal funds, Block Grants for Community Mental Health Services, as awarded on 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM090358.

1.2. 0.37% Federal funds, NH Certified Community Behavioral Health Clinic Planning, as awarded on 3/15/23, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.829, FAIN H79SM087622.

1.3. 96.84% General funds.

1.4. 0.21% Other funds (Behavioral Health Services Information System).

5. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.1. Table 1, to read:

6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 7,080.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 1,768,077.00	$ 1,768,077.00	$ 1,768,077.00	$ 1,768,077.00	$ 7,072,308.00
Mobile Crisis Apartments Occupancy	$ 143,000.00	$ 143,000.00	$ -	$ -	$ 286,000.00
Assertive Community Treatment Team (ACT) - Adults	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 900,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Child and Youth Based Programming and Team Based Approaches (BCBH)	$ 140,000.00	$ 140,000.00	$ 140,000.00	$ 140,000.00	$ 560,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Rehabilitation for Empowerment, Education and Work (RENEW)	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 24,000.00
General Training Funding	$ 5,000.00	$ 5,000.00	$ -	$ -	$ 10,000.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ -	$ -	$ 30,000.00
Interpreter Services Funding	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
System of Care 2.0	$ 263,028.00	$ -	$ -	$ -	$ 263,028.00
Community Behavioral Health Clinic (Stipends)	$ 43,828.00	$ -	$ -	$ -	$ 43,828.00
CCBHC Bridge Funding	$ -	$ -	$ 83,789.00	$ 153,801.00	$ 237,590.00
CCBHC Readiness Training and System Upgrades	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 40,000.00
Critical Time Intervention	$ -	$ -	$ 240,000.00	$ 249,600.00	$ 489,600.00
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ 246,103.00	$ -	$ 246,103.00
Uncompensated Care Mitigating Funds	$ -	$ -	$ 685,582.00	$ 685,582.00	$ 1,371,164.00
Total	**$ 2,643,203.00**	**$ 2,331,347.00**	**$ 3,453,821.00**	**$ 3,292,330.00**	**$ 11,720,701.00**

6. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.10. Section header only, to read:

6.10. General Training Funding (Effective through June 30, 2025):

7. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.11. Section header only, to read:

6.11. System Upgrade Funding (Effective through June 30, 2025):

8. Modify Exhibit C – Amendment #2, Payment Terms, Sections 6.12.8. through 6.12.9. to read:

6.12.8. The Contractor may be eligible to receive payments to address extraordinary costs

incurred in the fulfillment of this Agreement (herein contingency payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $25,000 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.12.8.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.12.8.2. Be eligible for contingency payments, which support program related costs that exceed per diem and flex funding line items defined in Exhibit C-6, Budget – Amendment #2, and meet criteria as outlined by the Department at the time of application.

6.12.9. The Contractor may be eligible to receive incentive payments in the fulfillment of program goals as described in Table 2 below (herein incentive payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $221,103 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.12.9.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.12.9.2. Be eligible to receive incentive payments upon achieving the Incentive Payment Goals as described below in Table 2 through June 30, 2026. The Contractor shall provide supporting documentation to demonstrate achievement of the Incentive Payment Goals, as requested by the Department.

6.12.9.2.1. Table 2

#	Incentive Payment Goal	Total Incentive Payments
1	For each individual referred and having a Pre-CTI visit, and one (1) qualifying encounter during Phase 1 with a CTI Coach, CMHCs may be qualified for incentive payments.	$350 per individual
2	For each individual qualified CTI-program graduate, CMHCs may be qualified for incentive payments.	$500 per individual

6.12.9.2.2. "Qualifying Encounter" for this incentive payment shall mean an interaction with an enrolled CTI client in which progress was discussed or made towards the Phase Plan during Phase 1.

6.12.9.2.3. "Graduate" for this incentive payment shall mean a CTI client who enrolled in CTI and successfully completed 9 consecutive months of the program during State Fiscal Year 2026; and/or seven (7) months of active participation and two (2) months of inactive participation, and have a closeout/final meeting within

14 days per or post the 9 month date.

6.12.9.3. The incentive target shall be available on a quarterly basis in SFY 2026, until the statewide total price limitation is reached, and based on data submitted by the Contractor via the Phoenix reporting system.

6.12.9.4. The Department will communicate eligibility for incentive payment achievement and reimbursement to the Contractor's CTI Supervisor and finance representative on a quarterly basis.

9. Modify Exhibit C – Amendment #2, Payment Terms, by adding Sections 6.13. through 6.15. to read:

6.13. CCBHC Bridge Funding: The Department shall reimburse the Contractor for activities that support the transition to the Certified Community Behavioral Health Clinic (CCBHC) model as described in Exhibit B, Scope of Services – Amendment #2, Section 1.6.

6.14. CCBHC Readiness Training and System Upgrades: Funds are available to support systems upgrades and training associated with CCBHC readiness.

6.15. Uncompensated Care Mitigating Funds: The Department shall make quarterly payments, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to the Contractor to mitigate the effects of uncompensated care in SFY 2026 and SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

10. Modify Exhibit C-6 Budget – Amendment #2, by replacing it in its entirety with Exhibit C-6, Budget – Amendment #3, which is attached hereto and incorporated by reference herein

11. Add Exhibit C-7, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

DS
Contractor Initials LM
Date 1/21/2026

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/22/2026
Date

DocuSigned by:
Katja S. Fox
Name: Katja S. Fox
Title: Director

Riverbend Community Mental Health, Inc.

1/21/2026
Date

DocuSigned by:
Lisa K. Madden
Name: Lisa K. Madden
Title: President & CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/22/2026
Date

DocuSigned by:
Robyn Guarino
7487348449414 60...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services

Contractor Name: Riverbend Community Mental Health, Inc.

Budget Request for: Critical Time Intervention

Budget Period: SFY2026 - SFY2027

Indirect Cost Rate (if applicable) 0.00%

Line Item	SFY 2026	SFY2027
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
Flex Funds (pre approval needed)	$8,000	$8,000
Incentive Payments (Shared Price Limitation)	$0	$0
Per Diem Expenses	**$232,000**	$241,600
Contingency Exp. (Shared Price Limitation)	$0	$0
Other - Other (specify below)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$240,000	$249,600
Total Indirect Costs	$0	$0
Subtotals	**$240,000**	**$249,600**
	TOTAL	**$489,600**

DS

Contractor Initials: _____

Date: 1/21/2026

New Hampshire Department of Health and Human Services		
Contractor Name:	*Riverbend Community Mental Health, Inc.*	
Budget Request for:	*CCBHC Readiness*	
Budget Period:	*SFYs 2026-2027*	
Indirect Cost Rate (if applicable)	0.00%	
Line Item	**Program Cost - Funded by DHHS - SFY 26**	**Program Cost - Funded by DHHS - SFY 27**
1. Salary & Wages	$0	$0
2. Fringe Benefits	$0	$0
3. Consultants	$50,000	$70,000
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
Other (CCBHC Readiness Training and System Upgrades)	$20,000	$20,000
Other (System Improvements)	$33,789	$83,801
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$103,789	$173,801
Total Indirect Costs	$0	$0
Subtotals	$103,789	$173,801
	TOTAL	**$277,590**

Contractor Initials: DS

Date: 1/21/2026

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: **0007669238**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 14th day of January A.D. 2026.

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 23, 2025, 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: January 14, 2026

Andrea D Beaudoin

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

RIVERCOM12

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 1/09/2026

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	CONTACT NAME: Linda Jaeger, CIC
USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: linda.jaeger@usi.com

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

INSURED
Riverbend Community Mental Health Inc.
29 School Street
Concord, NH 03301

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			PHPK2607465009	10/01/2025	10/01/2026	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
	X BI/PD Ded: $10K						MED EXP (Any one person)	$5,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY	$1,000,000
	POLICY PRO-JECT X LOC						GENERAL AGGREGATE	$3,000,000
	OTHER:						PRODUCTS - COMP/OP AGG	$3,000,000
								$
A	AUTOMOBILE LIABILITY			PHPK2607466009	10/01/2025	10/01/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR			PHUB883213009	10/01/2025	10/01/2026	EACH OCCURRENCE	$8,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$8,000,000
	DED X RETENTION $ $10K							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			R02233HCHS202601	01/01/2026	01/01/2027	X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N	N/A		3A States: NH			E.L. EACH ACCIDENT	$1,000,000
	(Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000
A	Professional Liability			PHPK2607465009	10/01/2025	10/01/2026	$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

State of New Hampshire
Department of Health and Human Services
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

SECZP

NONPROFIT COVER SHEET

A. Entity Name: Riverbend Community Mental Health, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Andrea Beaudoin 603.226.7505 x3228 abeaudoin@riverbendcmhc.org

Person responsible for Accuracy and Completeness of information provided:
Name: Lisa K. Madden Title: President & CEO
Signature: Lisa K Madden

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Frank Boucher (Chair)	
Mark Broth (Vice Chair)	
Kara Coffey, Secretary	
Andrea Beaudoin (Assistant Secretary)	
Lisa Madden (President/CEO, Ex Officio)	
Crystal Welch (Treasurer)	
James Doremus (Immediate Past Chair)	
John Chisholm	City of Concord Fire Department
Lynn Currier	NASW NH & VT
Martin FitzPatrick	
Sarah Glaude	
Timothy Herbert	Concord School District
Benjamin Hodges	
Elizabeth Hodgkins	NAMI NH
Christina Laporcaro, MD	Concord Hospital
Robin Nafshi	
Bradley Osgood	City of Concord Police Department
Charles Rushimisha	
Julie Stone	
Johane Telgener	
Robert Steigmeyer, Ex Officio	

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

Name	Role	Annual Salary	Amount Paid From This Contract
Lisa K. Madden	President & CEO	$259,823.20	$0
Christopher Mumford	COO	$158,854.54	$0

Crystal A. Welch	CFO	$167,198.72	$0
Dr. Paul Brown	CMO	$326,103.44	$0

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

E. Check one of the following:

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

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1433	[illegible] Community Mental Health, Inc.	10 West Street	Concord	NH	03301	G	5/15/2026

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

Riverbend Community Mental Health, Inc.

We are a private, nonprofit providing specialized behavioral health services in central New Hampshire. Evidence-based models of treatment guide all our work, and we strongly believe in the power of resilience and recovery. We provide educational programming to increase behavioral health literacy, and we strongly support efforts to reduce stigma.

Mission Statement

- **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 clients 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 clients, families and community stakeholders.
- We value community partnerships as a way to increase connections and resources that help clients and families achieve their goals.

Riverbend Community Mental Health, Inc.

FINANCIAL STATEMENTS

June 30, 2025

Riverbend Community Mental Health, Inc.
TABLE OF CONTENTS
June 30, 2025

KBS
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, 2025 and 2024, and the related statements of operations and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Riverbend Community Mental Health, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our 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 December 2, 2025, 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
December 2, 2025

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

ASSETS

	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	$ 6,215,510	$ 3,301,296
Client service fees receivable, net	1,224,862	2,175,528
Other receivables	1,218,916	2,518,730
Investments	12,657,042	11,586,356
Prepaid expenses	282,397	360,931
Tenant security deposits	45,629	31,981
TOTAL CURRENT ASSETS	21,644,356	19,974,822
PROPERTY & EQUIPMENT, NET	14,495,767	15,531,364
RIGHT OF USE ASSET	139,188	184,794
TOTAL ASSETS	$ 36,279,311	$ 35,690,980

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 57,321	$ 107,900
Accrued expenses	524,953	1,679,462
Tenant security deposits	42,083	31,157
Accrued compensated absences	880,949	914,897
Deferred revenue	3,000	-
Current portion of long-term debt	270,000	260,000
Current portion of operating lease liabilities	50,524	50,628
TOTAL CURRENT LIABILITIES	1,828,830	3,044,044
LONG-TERM LIABILITIES		
Long-term debt, less current portion	4,065,000	4,335,000
Unamortized debt issuance costs	(119,784)	(134,647)
Long-term debt, net of unamortized debt issuance costs	3,945,216	4,200,353
Operating lease liabilities	88,664	134,166
Interest rate swap liability	40,121	101,184
TOTAL LONG-TERM LIABILITIES	4,074,001	4,435,703
NET ASSETS		
Net Assets without donor restrictions	26,612,382	24,776,409
Net Assets with donor restrictions	3,764,098	3,434,824
TOTAL NET ASSETS	30,376,480	28,211,233
TOTAL LIABILITIES AND NET ASSETS	$ 36,279,311	$ 35,690,980

See Accompanying Notes to Financial Statements.

Riverbend Community Mental Health, Inc.
STATEMENTS OF OPERATIONS
For the Years Ended June 30,

	2025			
	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	All Funds	2024
PUBLIC SUPPORT AND REVENUES				
Public support -				
Federal	$ 1,880,150	$ -	$ 1,880,150	$ 1,654,803
State of New Hampshire -- BBH	2,966,007	-	2,966,007	2,314,107
In-kind donations	15,470	-	15,470	13,113
Contributions	179,867	152,590	332,457	172,790
Other	460,706	-	460,706	1,701,617
Total Public Support	5,502,200	152,590	5,654,790	5,856,430
Revenues -				
Client service fees, net of provision for bad debts	26,640,290	-	26,640,290	24,912,218
Other	2,887,438	-	2,887,438	3,028,765
Net assets released from restrictions	177,370	(177,370)	-	-
Total Revenues	29,705,098	(177,370)	29,527,728	27,940,983
TOTAL PUBLIC SUPPORT AND REVENUES	35,207,298	(24,780)	35,182,518	33,797,413
PROGRAM AND ADMINISTRATIVE EXPENSES				
Children and adolescents	7,102,774	-	7,102,774	6,660,896
Emergency services	1,493,334	-	1,493,334	1,587,456
Behavioral Crisis Treatment Ctr	-	-	-	1,151
ACT Team	1,816,757	-	1,816,757	1,911,268
Outpatient - Concord	3,789,072	-	3,789,072	6,460,939
Outpatient - Franklin	3,270,880	-	3,270,880	3,308,206
Multi-Service Team - Community Support Program	8,536,703	-	8,536,703	9,207,744
Mobile Crisis Team	1,870,828	-	1,870,828	2,368,356
Community Residence - Twitchell	1,810,796	-	1,810,796	1,158,752
Supportive Living - Community	1,398,604	-	1,398,604	1,653,513
Bridge Housing	714,762	-	714,762	644,726
Hub and Spoke, Waypoint	860,899	-	860,899	1,000,520
Work Force Recruitment	153,821	-	153,821	-
Other Non-BBH	674,073	-	674,073	824,355
Administrative	1,033,560	-	1,033,560	218,011
TOTAL PROGRAM & ADMINISTRATIVE EXPENSES	34,526,863	-	34,526,863	37,005,893
EXCESS (DEFICIENCY) OF PUBLIC SUPPORT AND REVENUE OVER (UNDER) EXPENSES FROM OPERATIONS	680,435	(24,780)	655,655	(3,208,480)
OTHER INCOME (LOSS)				
Gain (loss) on sale of assets	254,827	-	254,827	(156,668)
Investment Income	771,938	354,054	1,125,992	1,211,433
Interest Income	67,710	-	67,710	43,124
Change in fair value of interest rate swap	61,063	-	61,063	27,840
TOTAL OTHER INCOME	1,155,538	354,054	1,509,592	1,125,729
TOTAL INCREASE (DECREASE) IN NET ASSETS	1,835,973	329,274	2,165,247	(2,082,751)
NET ASSETS, BEGINNING OF YEAR	24,776,409	3,434,824	28,211,233	30,293,984
NET ASSETS, END OF YEAR	$ 26,612,382	$ 3,764,098	$ 30,376,480	$ 28,211,233

See Accompanying Notes to Financial Statements.

Riverbend Community Mental Health, Inc.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30,

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	$ 2,165,247	$ (2,082,751)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,259,189	1,224,089
Unrealized gain on investments	(608,256)	(691,759)
Gain (loss) on sale of assets	(254,827)	156,668
Change in fair value of interest rate swap	(61,063)	(27,840)
Change in allowance for credit losses	564,007	(1,705,207)
Changes in:		
Client service fee receivables	386,659	1,248,977
Other receivables	1,299,814	(1,540,660)
Prepaid expenses	78,534	28,783
Tenant security deposits	(2,722)	(1,720)
Accounts payable and accrued expenses	(1,239,036)	50,997
Deferred revenue	3,000	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	3,590,546	(3,340,423)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(814,200)	(4,207,065)
Proceeds from sale of assets	860,298	-
Investment activity, net	(462,430)	8,298,168
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(416,332)	4,091,103
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt	(260,000)	(1,040,000)
NET INCREASE (DECREASE) IN CASH	2,914,214	(289,320)
CASH AT BEGINNING OF YEAR	3,301,296	3,590,616
CASH AT END OF YEAR	$ 6,215,510	$ 3,301,296
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash payments for interest	$ 123,861	$ 148,459

See Accompanying Notes to Financial Statements.

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, 2022, 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.

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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Reclassifications
Certain reclassifications have been made to last year's financial statements to conform to the presentations used in the current year.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2025 totaled $26,640,290, of which $25,675,386 was revenue from third-party payors and $964,904 was revenue from self-pay clients.

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% and 81% of net client service revenue is from participation in the state-sponsored Medicaid programs for the year ended June 30, 2025 and 2024, 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interest Rate Swap Agreements
Riverbend uses an interest-rate swap to mitigate interest-rate risk on our bonds payable (Note 7). 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 $60,079 and $29,972 at June 30, 2025 and 2024, respectively.

New Accounting Standards - Adoption of FASB ASU 2016-13 and Related Standards
On July 1, 2023, Riverbend adopted FASB ASU 2016-03, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. Riverbend adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on Riverbend's financial statements but did change how the allowance for doubtful accounts and credit losses is determined.

Accounts Receivable and Allowance for Credit Losses
In evaluating the collectability of accounts receivable, Riverbend uses relevant available information, from internal and external sources, relating to past events, current conditions, reasonable and supportable forecasts, and analyzes trends for each major payer source of revenue for the purpose of estimating the appropriate amounts of the allowance for doubtful accounts. Data in each major payer 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 payers 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.

Riverbend has tracked historical loss information for its accounts receivable and compiled historical credit loss percentages for different aging categories (current, 1-30 days past due, 31-60 days past due, 61-90 days past due, and more than 90 days past due). Riverbend believes the historical loss information it has compiled is a reasonable base on which to determine expected credit losses for accounts receivable held at June 30, 2025 because the compositions of the accounts receivable at those dates are consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its services provided to clients have not changed significantly over time). Additionally, Riverbend has determined that the current and reasonable and supportable forecasted economic conditions are consistent with the economic conditions included in the historical information. As a result, the historical loss rates have not been adjusted for differences in current conditions or forecasted changes. Accordingly, the allowance for doubtful accounts was $1,916,199 and $2,480,206 as of June 30, 2025 and 2024, respectively. The allowance for doubtful accounts represents 61% and 53% of total client service accounts receivable as of June 30, 2025 and 2024, respectively.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Changes in the allowance for credit losses for receivables for the year ended June 30, 2025 as follows:

Allowance for credit losses, beginning of year	$ 2,480,206
Provisions for credit losses	(300,000)
Charge-offs	(360,326)
Recoveries	96,319
Allowance for credit losses, end of year	$ 1,916,199

NOTE 2 CASH

At June 30, 2025 and 2024, the carrying amount of cash deposits was $6,261,139 and $3,333,277 and the bank balance was $7,234,985 and $3,661,640. Of the bank balance, $586,846 and $586,173 was covered by federal deposit insurance, $6,648,139 and $2,726,082 was covered under a written sweep agreement between the bank and Riverbend and $-0- and $349,385 was offset by debt.

NOTE 3 ACCOUNTS RECEIVABLE

	2025	2024
CLIENT SERVICE RECEIVABLES		
Due from clients	$ 1,200,849	$ 1,757,887
Receivable from insurance companies	326,282	567,452
Medicaid receivable	1,470,255	2,066,740
Medicare receivable	129,691	279,032
Housing fees	13,984	(15,377)
	3,141,061	4,655,734
Allowance for doubtful accounts	(1,916,199)	(2,480,206)
	$ 1,224,862	$ 2,175,528
OTHER RECEIVABLES		
BBH	$ 206,395	$ 526,087
Federal Grants	362,670	543,012
Merrimack County Drug Court	-	186,077
Concord Hospital	235,723	235,723
MCO Directed Payments	163,349	52,107
SONH Rent	108,936	102,878
HHS Mitigating Fund Grant	-	799,616
Other	141,843	73,230
	$ 1,218,916	$ 2,518,730

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,:

2025	Cost	Unrealized Gain (Loss)	Market Value
Cash & Money Market	$ 2,039,854	$ -	$ 2,039,854
Exchange Traded Funds	2,956,903	887,741	3,844,644
Equities	110,131	32,711	142,842
Mutual Funds	5,971,832	657,870	6,629,702
	$ 11,078,720	$ 1,578,322	$ 12,657,042

2024	Cost	Unrealized Gain (Loss)	Market Value
Cash & Money Market	$ 1,320,917	$ -	$ 1,320,917
CDs & BAs	750,000	(918)	749,082
Exchange Traded Funds	3,035,378	786,935	3,822,313
Equities	100,123	12,905	113,028
Mutual Funds	5,394,428	186,588	5,581,016
	$ 10,600,846	$ 985,510	$ 11,586,356

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

	2025	2024
Interest and dividends	$ 342,889	$ 495,213
Realized gain (loss)	233,345	80,741
Unrealized gain	608,256	691,759
Fee expenses	(58,498)	(56,280)
TOTAL	$ 1,125,992	$ 1,211,433

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).

NOTE 5 FAIR VALUE MEASUREMENTS (continued)

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, 2025. 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.

NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment, at cost:

	2025	2024
Land	$ 1,677,884	$ 1,671,384
Buildings	20,639,618	22,028,977
Leasehold Improvements	723,306	723,306
Furniture and Fixtures	2,922,241	2,821,070
Equipment	3,899,871	3,824,054
Software licenses	242,937	242,937
CIP	57,939	110,108
	30,163,796	31,421,836
Accumulated Depreciation	(15,668,029)	(15,890,472)
NET BOOK VALUE	$ 14,495,767	$ 15,531,364

NOTE 7 LONG-TERM DEBT

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

	2025	2024
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.	$ 1,605,000	$ 1,805,000

NOTE 7 LONG-TERM DEBT (continued)

	2025	2024
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.	2,730,000	2,790,000
	4,335,000	4,595,000
Less: Current Portion	(270,000)	(260,000)
Long-term Debt	4,065,000	4,335,000
Less: Unamortized debt issuance costs	(119,784)	(134,647)
	$ 3,945,216	$ 4,200,353

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

Year Ending June 30,	Amount
2026	$ 270,000
2027	285,000
2028	295,000
2029	310,000
2030	325,000
Thereafter	2,850,000
	$ 4,335,000

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 is subject to certain financial covenants related to their bond financing arrangement. These covenants were met for the year ended June 30, 2025.

NOTE 8 LINE OF CREDIT

As of June 30, 2025, 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 matured May 31, 2025, and is pending renewal.

NOTE 9 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, 2025 and 2024, such contributions were $436,603 and $444,455, respectively.

NOTE 10 OPERATING LEASES

Riverbend has operating leases for office equipment. The leases have a remaining lease term ranging from 1-5 years.

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

	2025	2024
Operating Lease		
Operating lease right-of-use-assets, net	$ 139,188	$ 184,794
Other current liabilities	$ 50,524	$ 50,628
Other long-term liabilities	88,664	134,166
	$ 139,188	$ 184,794

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

	2025	2024
Weighted Average Remaining Lease Term		
Operating Lease	3 Years	4 Years
Weighted Average Discount Rate		
Operating Lease	3.00%	3.00%

NOTE 10 OPERATING LEASES (continued)

The maturities of lease liabilities as of June 30, 2025 were as follows:

Years Ending June 30,:	
2026	$ 50,524
2027	50,524
2028	42,990
2029	1,288
2030	116
Total Lease Payments	145,442
Less Amount Representing Interest	(6,254)
Present Value of Minimum Lease Payments	$ 139,188

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

	2025	2024
Operating lease expense included in SG&A	$ 50,524	$ 49,991

The following summarizes cash flow information related to leases for the year ended June 30,:

	2025	2024
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 50,524	$ 49,991

NOTE 11 LIQUIDITY

The following reflects Riverbend's financial assets available within one year of June 30, 2025 for general expenditures are as follows:

Cash and Cash Equivalents	$ 6,215,510
Accounts Receivable (net)	2,443,778
Investments	12,657,042
Financial assets, at year end	21,316,330
Less those unavailable for general expenditures within one year due to:	
Restricted by donor with time or purpose restrictions	(3,764,098)
Financial assets available within one year for general expenditures	$ 17,552,232

NOTE 11 LIQUIDITY (continued)

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 12 NET ASSETS WITH DONOR RESTRICTIONS

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

	2025		
	Purpose Restricted	Perpetual in Nature	Total
Babcock Fund	$ 144,835	$ -	$ 144,835
Capital Campaign Fund	-	3,397,600	3,397,600
Development Fund	221,663	-	221,663
	$ 366,498	$ 3,397,600	$ 3,764,098

	2024		
	Purpose Restricted	Perpetual in Nature	Total
Babcock Fund	$ 144,835	$ -	$ 144,835
Capital Campaign Fund	-	3,043,546	3,043,546
Development Fund	246,443	-	246,443
	$ 391,278	$ 3,043,546	$ 3,434,824

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.

NOTE 12 NET ASSETS WITH DONOR RESTRICTIONS (continued)

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.

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

	2025	2024
Investment Income	$ 85,453	$ 76,261
Realized gain (loss) on Investments	(17,983)	19,849
Unrealized gain (loss) on Investments	310,280	226,511
Investment Fees	(23,696)	(21,203)
Total Annuity Activity	354,054	301,418
New Grants	152,590	106,576
Net assets released from restrictions	(177,370)	(74,518)
Beginning Assets with Donor Restrictions	3,434,824	3,101,348
Ending Assets with Donor Restrictions	$ 3,764,098	$ 3,434,824

NOTE 13 SUBSEQUENT EVENTS

In accordance with professional accounting standards, Riverbend has evaluated subsequent events through December 2, 2025, which is the date the financial statements were available to be issued. Events requiring recognition as of June 30, 2025, have been incorporated into the financial statements herein.

SUPPLEMENTARY INFORMATION

Riverbend Community Mental Health Inc.
SCHEDULE OF FUNCTIONAL REVENUES
For the Year Ended June 30, 2025, with
Comparative Totals for 2024

	2025 Total	Total Admin.	Total Programs	Children & Adolescents	Emergency Services/ Assessment	Choices, RCA, Inpatient, Autism, Drug Court (Non-Eligibles)	ACT Team	Multi-Service Team	Mobile Crisis Team	Comm. Res. Twitchell	Comm. Supp. Living	Bridge Housing	Hub and Spoke, Waypoint	Work Force Recruitment	Other (Non-BBH)	2024
PROGRAM SERVICE FEES																
Net Client Fees	$ 964,904	$ (4,522)	$ 969,426	$ 90,433	$ 12,548	$ 120,306	$ 84,062	$ 572,240	$ 10,241	$ 33,545	$ 13,886	$ (318)	$ 10,973	$ -	$ 21,510	$ 1,340,797
HMO's	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	291,319
Blue Cross/Blue Shield	932,599	-	932,599	314,463	33,885	180,275	27,296	345,118	21,526	-	44	-	9,992	-	-	1,092,315
Medicaid	21,883,226	69,723	21,813,503	5,574,364	124,798	771,064	835,211	11,505,108	283,381	1,970,438	420,129	12,366	77,988	-	238,656	19,403,966
Medicare	520,625	-	520,625	6,795	(8,508)	89,304	9,352	420,684	(5,202)	2,004	1,027	224	4,297	-	648	751,625
Other Insurance	759,398	-	759,398	183,161	21,431	157,856	11,228	357,848	20,984	(565)	11	(76)	7,741	-	(221)	761,282
Other Program Fees	1,579,538	590,531	989,007	45,952	3,261	2,339	1,870	11,877	7,040	216,539	256,527	441,994	865	-	743	1,270,914
PROGRAM SALES																
Service	2,887,438	132,269	2,755,169	26,400	932,545	1,773,074	-	23,150	-	-	-	-	-	-	-	3,028,765
PUBLIC SUPPORT																
United Way	3,374	-	3,374	-	171	354	250	1,596	369	250	176	34	74	-	100	22,232
Local/County Gov't.	1,028	-	1,028	1,028	-	-	-	-	-	-	-	-	-	-	-	736,325
Donations/Contributions	332,457	149,289	183,168	61,935	4,981	11,446	7,291	46,936	11,505	21,526	6,488	998	2,164	-	7,898	172,790
Other Public Support	284,263	8,740	275,523	124,774	10,849	-	-	87,200	-	42,500	-	-	-	-	10,200	885,185
FEDERAL FUNDING																
Other Federal Grants	1,816,490	-	1,816,490	10,849	-	-	-	-	-	675,546	-	-	704,412	354,158	71,525	1,654,803
PATH	63,660	-	63,660	-	63,660	-	-	-	-	-	-	-	-	-	-	
IN-KIND DONATIONS	15,470	15,470	-	-	-	-	-	-	-	-	-	-	-	-	-	13,113
OTHER REVENUES	172,041	32,825	139,216	69,965	1,319	6,812	4,746	30,292	2,790	14,741	3,401	649	2,612	-	1,889	57,875
BBH	2,966,007	39,235	2,926,772	362,314	-	594,832	377,500	-	1,231,577	-	-	184,155	-	-	176,394	2,314,107
TOTAL PROGRAM REVENUES	$ 35,182,518	$ 1,033,560	$ 34,148,958	$ 6,872,433	$ 1,200,940	$ 3,707,662	$ 1,358,806	$ 13,402,049	$ 1,584,211	$ 2,976,524	$ 701,689	$ 640,026	$ 821,118	$ 354,158	$ 529,342	$ 33,797,413

Riverbend Community Mental Health Inc.
SCHEDULE OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025, with
Comparative Totals for 2024

	2025 Totals	Total Admin	Total Programs	Children & Adolescents	Emergency Services/ Assessment	Choices, RCA, Inpatient, Autism, Drug Court (Non-Eligibles)	ACT Team	Mult-Service Team	Mobile Crisis Team	Comm. Res. Twitchell	Comm. Supp. Living	Bridge Housing	Hub and Spoke, Waypoint	Work Force Recruitment	Other (Non-BBH)	2024
PERSONNEL COSTS																
Salary &Wages	$ 21,334,044	$ 4,196,429	$ 17,137,615	$ 3,535,245	$ 900,514	$ 2,272,589	$ 1,006,549	$ 6,243,312	$ 854,560	$ 864,283	$ 626,111	$ 128,895	$ 351,928	$ 26,156	$ 327,473	$ 22,921,044
Employee Benefits	5,037,519	864,029	4,173,490	1,032,560	134,892	336,354	245,890	1,703,961	202,113	180,717	104,957	69,561	94,918	134	67,433	5,201,166
Payroll Taxes	1,528,913	305,105	1,223,808	253,599	62,634	146,463	72,475	452,811	63,697	63,924	47,024	8,269	25,287	2,033	25,592	1,633,483
PROFESSIONAL FEES																
Substitute Staff	19,200	-	19,200	-	-	15,000	-	-	-	-	-	-	4,200	-	-	54,238
Accounting	65,851	-	65,851	15,146	2,532	5,595	3,698	23,511	5,456	4,116	2,719	501	1,106	-	1,471	58,394
Legal Fees	56,561	-	56,561	12,937	2,150	4,509	3,068	19,705	4,444	3,820	2,174	671	1,028	-	2,055	53,390
Other Prof. Fees/Consul.	1,198,056	198,534	999,522	211,550	38,926	86,272	46,143	359,217	74,015	69,720	53,887	6,718	23,343	-	29,731	859,205
STAFF DEV. & TRAINING																
Journals & Pub.	5,436	1,995	3,441	1,638	-	1,386	-	-	-	338	-	-	-	-	79	3,618
Conferences and Conv.	127,455	51,248	76,207	34,776	433	6,265	2,503	4,924	215	917	50	-	898	23,712	1,514	60,914
OCCUPANCY COSTS																
Rent	542,467	16,275	526,192	35,783	2,034	8,115	4,320	19,601	4,330	3,641	2,068	444,199	933	-	1,168	502,347
Heating Costs	91,747	11,072	80,675	9,214	1,448	8,124	1,242	16,934	6,058	11,983	21,544	125	1,554	-	2,449	100,588
Other Utilities	214,184	28,027	186,157	24,603	3,338	21,886	6,097	43,806	13,818	29,135	32,625	870	3,889	-	6,090	236,618
Maintenance and Repairs	85,452	11,256	74,196	10,422	2,596	9,526	2,048	15,340	6,089	10,077	14,542	274	1,294	-	1,988	102,494
Taxes	30,911	5,608	25,303	361	60	124	88	561	130	110	23,659	12	163	-	35	61,405
Other Occupancy Costs	9,492	94	9,398	2,683	64	133	104	599	138	1,567	4,010	13	36	-	51	8,549
CONSUMABLE SUPPLIES																
Office	205,892	6,749	199,143	53,078	6,581	17,077	9,459	64,871	13,732	19,163	7,416	1,285	2,707	-	3,774	212,633
Building/Household	68,211	9,347	58,864	7,559	348	5,515	1,468	10,536	1,929	20,071	9,435	451	477	-	1,075	86,354
Educational/Training	4,885	-	4,885	4,885	-	-	-	-	-	-	-	-	-	-	-	5,598
Food	61,681	18	61,663	15,003	646	3,011	2,543	6,561	2,011	27,285	3,501	139	393	-	570	66,741
Medical	98,172	68	98,104	603	16,862	47,852	6	2,763	703	2,437	534	-	26,267	-	77	55,562
ADVERTISING	60,079	60,005	74	-	-	-	-	-	74	-	-	-	-	-	-	29,972
PRINTING	16,849	13,122	3,727	751	165	170	-	2,413	130	49	-	-	49	-	-	11,957
TELEPHONE/ COMMUNICATIONS	405,243	-	405,243	83,049	42,056	38,083	14,797	108,145	28,261	38,666	30,905	1,887	8,158	-	11,236	412,494
POSTAGE/SHIPPING	16,350	2,489	13,861	2,226	419	923	528	7,200	807	709	579	70	179	-	221	18,464
TRANSPORTATION																
Staff	264,762	10,604	254,158	62,393	35	3,602	28,269	140,315	1,114	1,402	7,505	1,090	341	661	7,431	322,040
Clients	25,508	9,592	15,916	3,964	-	55	592	9	3,819	4,051	3,426	-	-	-	-	13,616
INSURANCE																
Malpractice and Bonding	228,706	(53,151)	281,857	64,168	13,494	23,777	15,667	99,605	23,117	17,443	11,543	2,120	4,690	-	6,233	265,219
Vehicles	24,327	(3,516)	27,843	5,370	525	1,164	767	4,876	3,205	5,483	5,813	104	230	-	306	29,895
Comp. Property & Liab.	47,527	(2,024)	49,551	11,428	1,910	4,215	2,790	17,740	4,116	2,981	2,049	378	834	-	1,110	41,918
INTEREST EXPENSE	123,861	-	123,861	31,295	5,271	10,913	2,931	48,382	10,827	5,348	4,061	791	1,383	-	2,659	148,459
IN-KIND EXPENSE	15,470	15,470	-	-	-	-	-	-	-	-	-	-	-	-	-	13,113
DEPRECIATION AND AMORTIZATION	1,259,189	508,346	750,843	163,139	21,714	135,832	27	175,616	37,185	53,475	136,095	4	861	-	26,895	1,224,089
MEMBERSHIP DUES	62,253	3,291	58,962	11,744	2,386	7,860	3,085	21,185	4,089	3,155	1,864	362	781	-	2,451	64,103
OTHER EXPENDITURES	1,190,610	39,080	1,151,530	175,835	25,612	144,042	41,066	289,604	60,199	42,124	28,096	5,090	214,846	101,125	23,891	2,126,213
TOTAL EXPENSES	34,526,863	6,309,162	28,217,701	5,877,007	1,289,645	3,366,432	1,518,220	9,904,103	1,430,381	1,488,190	1,188,192	673,879	772,773	153,821	555,058	37,005,893
ADMIN ALLOCATION	-	(5,275,602)	5,275,602	1,225,767	203,689	422,640	298,537	1,903,480	440,447	322,606	210,412	40,883	88,126	-	119,015	-
TOTAL PROGRAM EXPENSES	34,526,863	1,033,560	33,493,303	7,102,774	1,493,334	3,789,072	1,816,757	11,807,583	1,870,828	1,810,796	1,398,604	714,762	860,899	153,821	674,073	37,005,893
SURPLUS/(DEFICIT)	$ 655,655	$ -	$ 655,655	$ (230,341)	$ (292,394)	$ (81,410)	$ (457,951)	$ 1,594,466	$ (286,617)	$ 1,165,728	$ (696,915)	$ (74,736)	$ (39,781)	$ 200,337	$ (144,731)	$ (3,208,480)

Riverbend Community Mental Health, Inc.
ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES
For the Year Ended June 30, 2025

	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, 2025	$ 526,087	$ 2,966,007	$ (3,285,699)	$ 206,395

Analysis of Receipts:

Date of Receipt Deposit Date	Amount		
08/05/24	$ 8,847	01/24/25	150,963
08/19/24	236,208	02/20/25	61,349
08/21/24	16,264	02/21/25	93,900
09/03/24	164,535	03/05/25	71,087
09/13/24	15,585	03/13/25	46,626
09/25/24	11,985	03/17/25	18,960
10/07/24	1,386	04/02/25	326,684
10/17/24	194,679	04/03/25	222,027
10/21/24	130,443	04/09/25	50,942
10/22/24	15,098	04/18/25	35,030
10/29/24	7,186	04/25/25	166,878
11/04/24	19,371	04/28/25	5,000
11/06/24	90,029	05/01/25	46,142
11/18/24	47,538	05/17/25	54,993
11/20/24	38,569	05/23/25	35,895
11/21/24	44,460	06/02/25	103,947
12/03/24	150,003	06/09/25	6,200
12/04/24	33,764	06/10/25	42,620
12/13/24	42,378	06/14/25	52,142
12/23/24	16,204	06/20/25	10,496
12/27/24	16,021	06/24/25	78,146
01/09/25	58,420	06/26/26	21,123
01/10/25	25,964		
01/17/25	36,868		$ 3,285,699
01/18/25	6,457		
01/23/25	156,287		

Riverbend Community Mental Health, Inc.
ANALYSIS OF CLIENT SERVICE FEES
For the Year Ended June 30, 2025

	Accounts Receivable, Beginning	Gross Fees	Contractual Allowances & Discounts	Bad Debts and Other Charges	Cash Receipts	Accounts Receivable, Ending
Client fees	$ 1,757,887	$ 3,082,436	$ (2,117,532)	$ -	$ (1,521,942)	$ 1,200,849
Blue Cross/Blue Shield	209,872	1,477,054	(544,455)	-	(1,003,799)	138,672
Medicaid	2,066,740	38,608,616	(16,725,390)	-	(22,479,711)	1,470,255
Medicare	279,032	1,347,538	(826,913)	-	(669,966)	129,691
Other insurance	357,580	1,537,972	(778,574)	-	(929,368)	187,610
Housing fees	(15,377)	1,588,762	(9,224)	-	(1,550,177)	13,984
Allowance for Doubtful accounts	(2,480,206)	-	-	564,007	-	(1,916,199)
TOTALS	$ 2,175,528	$ 47,642,378	$ (21,002,088)	$ 564,007	$ (28,154,963)	$ 1,224,862

SINGLE AUDIT REPORTS

Riverbend Community Mental Health, Inc.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Award Information	*AL/other #*	*Pass-Through Entity Name*	*Pass-Through Entity #*	*Federal Expenditures ($)*
Medicaid Cluster-Cluster				
Department of Health and Human Services				
Medical Assistance Program				
Medical Assistance Program	93.778	New Hampshire Department of HHS	RGA-2024-DLTSS-02-WORKF-21	$ 354,158
Total Medical Assistance Program				354,158
Total Department of Health and Human Services				354,158
Total Medicaid Cluster-Cluster				354,158
Other Programs (Treated individually for major program determination)				
United States Department of Justice				
Crime Victim Assistance				
Crime Victim Assistance	16.575	NH Department of Justice	SLFRP0145	10,849
Total Crime Victim Assistance				10,849
Total United States Department of Justice				10,849
Department of the Treasury				
Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)				
Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)	21.027	NH Department of Health and Human Services	SS-2024-DBH-37-COMMU-01	675,546
Total Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)				675,546
Total Department of the Treasury				675,546
Department of Health and Human Services				
Projects for Assistance in Transition from Homelessness (PATH)				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	State of NH Health and Human Services	SS-2018-DBH-01-MENTA-04	63,660
Total Projects for Assistance in Transition from Homelessness (PATH)				63,660
Opioid STR				
Opioid STR	93.788	NH Dept of Health and Human Services	SS-2019-BDAS-05-ACCES-03-A04	692,676
Total Opioid STR				692,676
Block Grants for Community Mental Health Services				
Block Grants for Community Mental Health Services	93.958	State of NH Department of HHS	SS-2022-DBH-07-OPERA-01	71,525
Total Block Grants for Community Mental Health Services				71,525
Block Grants for Prevention and Treatment of Substance Abuse				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	State of NH Department of HHS	SS-2019-BDAS-05-ACCES-03-A04	11,735
Total Block Grants for Prevention and Treatment of Substance Abuse				11,735
Total Department of Health and Human Services				839,596
Total Other Programs (Treated individually for major program determination)				1,525,991
Total Expenditures of Federal Awards				$ 1,880,149

The accompanying notes are an integral part of this schedule

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, 2025. 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 15 percent de miminis indirect cost rate as allowed under the Uniform Guidance.

KBS
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, 2025, 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 December 2, 2025.

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, Branagan + Sargent

St. Albans, Vermont
December 2, 2025

KBS
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, 2025. 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, 2025.

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, Branagan + Sargent

St. Albans, Vermont
December 2, 2025

Riverbend Community Mental Health, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2025

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:

   21.027 - Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)

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.

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

  - New Hampshire Hospital Association Behavioral Health Learning Collaborative
  - 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
  - SNHMC is the fiscal agent for the demonstration.
  - Work closely with 30 community partners to achieve the goals of the waiver.
  - Member of the Workforce Development Policy Subcommittee, focus on legislative opportunities that will assist with addressing the workforce shortage in NH.
  - Participate in extensive governance process that assures transparency in the distribution of funds to community partners.
  - 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 andtrauma 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, 5193-9/93

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

The Jernberg Corporation, Worcester, MA
EAP Case Management Supervisor, 4190-4/93
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
Summer2007

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

- 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
- Prepare and distribute departmental financials
- 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
- Develop ancillary rates and negotiate rates/grants with state and local agencies
- Maintain and recommend to the CEO, Board and Board Committees on policy and procedures, quality/compliance and risk management issues
- Develop contracts with banks, vendors, and external providers of contracted services
- Serve as a member of the Executive Management Team and Management Team
- Develop and maintain a Capital Improvement Plan in conjunction with Facilities Manager
- Banking administration to include relationship maintenance and cash management
- Keep accurate books of account while maintaining internal controls and proper accounting cycle
- 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
- Ensure the monthly reconciliation of Balance Sheet accounts as well as reconciliation to other departmental systems occur and reconcile
- Direct annual audit
- Provide leadership, supervision and oversight to finance and human resources staff
- Serve as liaison to the Finance, Retirement, Compliance, Investment and Endowment oversight committees
- Prepare, distribute and present all appropriate information to Board Committees on an ongoing basis including preparation of resolutions that may be necessary
- 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

- 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
- 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
- Successfully implement analysis and reconciliation processes related to retirement and payroll to ensure timely and accurate reporting as well as adherence to ERISA guidelines
- Creation of current fiscal year projections as well as multi-year projections and scenarios.
- Create and implement a Cash Flow Forecasting model, to assist in strategic and financial decision making of the CEO, Finance Committee and the Boards
- Successful owner and manager of several rental properties over the course of 10+ years – this includes;
  - multiple finance projects
  - orchestrate many large scale renovation projects
  - management of tenants
  - insurance negotiation – including claims management
- "Flipped" several homes utilizing private financing arrangements
- Implement improvements in processes, procedures and workflows that result in improved internal controls and efficiencies as well as a reduction in staffing needs
- Implement allocation method to further define and analyze business segments
- Multiple years of clean audits

WORK EXPERIENCE

Chief Financial Officer — 10/2021-Current
Riverbend Community Mental Health

Chief Financial Officer — 2017-10/2021
New Hampshire Public Radio - Concord, NH

Director of Finance — 2016 - 2017
Manchester Community Health Center - Manchester, NH

Director of Finance/CFO — 2009 –2016
Spaulding Youth Center - Northfield, NH

Accounting Manager/Controller — 2000 - 2008
Tree Care Industry Association - Manchester, NH

EDUCATION

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

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 Pysychiatrist

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 Pyschiatrist

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

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, Reseach in Membrane Receptor Chemistry for 3 years, Presentation of research at UPenn Hematology Conference

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

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Monadnock Family Services ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on March 26, 2025 (Item #5B), and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

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

   $6,773,822

2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

3. Modify Exhibit B– Amendment #2, Scope of Services, Section 1.6., to read:

   1.6. The Contractor must enter into a capitation model for CMHC services or a PMPM or PPS model if certified as a Certified Community Behavioral Health Clinic (CCBHC) by contracting with all NH Medicaid Managed Care Organizations to support the delivery and coordination of behavioral health services and supports for children, youth, transition-aged youth, young adults, and adults. The Contractor must:

   1.6.1. Take meaningful steps towards pursuing certification as a CCBHC and/or meeting CCBHC requirements, as identified by the Department, as part the state's participation in the national CCBHC demonstration project, in order to build the infrastructure needed to transition to a CCBHC model, including, but not limited to:

   1.6.1.1. Training staff.

   1.6.1.2. Conducting community needs assessments.

   1.6.1.3. Engaging consultants as appropriate.

   1.6.1.4. Developing cost reporting systems aligned with the Prospective Payment

System-3 (PPS-3 daily rate).

1.6.1.5. Conducting systems upgrades as needed.

1.6.1.6. Implementing other CCBHC transition activities as identified by the Department.

4. Modify Exhibit B– Amendment #2, Scope of Services, Section 8., Section header only, to read.

8. Critical Time Intervention (Effective through June 30, 2026)

5. Modify Exhibit B– Amendment #2, Scope of Services, Section 12., by adding Section 12.16., to read:

12.16. CSC Support (ESMI/FEP) for the HOPE Program (Region 5 ONLY)

12.16.1. The Contractor must create a CSC Model (hereinafter referred to as the HOPE CSC Model) to serve individuals with FEP, including affective disorders with psychotic features, such as schizophrenia spectrum disorders, depressive or bipolar disorders with psychotic features, within two years of illness onset. The Contractor must:

12.16.1.1. Ensure the HOPE CSC Model aligns with and expands on the current CSC model described in Section 12 above; utilizing evidence-based practices from the current Navigate CSC Model to inform the HOPE CSC Model, including, but not limited to:

12.16.1.1.1. Individual psychoeducation and counseling;

12.16.1.1.2. Cognitive Behavioral Therapy for psychosis (CBT-P) tailored for youth and young adults;

12.16.1.1.3. Family engagement and psychoeducation;

12.16.1.1.4. Shared decision-making;

12.16.1.1.5. Psychopharmacology;

12.16.1.1.6. Case management;

12.16.1.1.7. Individual Resiliency Training;

12.16.1.1.8. Supported employment and education;

12.16.1.1.9. Peer support;

12.16.1.1.10. Community outreach and education to engage individuals in services;

12.16.1.1.11. Training on team leadership, meeting facilitation, and supervision;

12.16.1.1.12. Program implementation and fidelity and data

monitoring;

12.16.1.1.13. Train-the-trainer training;

12.16.1.2. Develop the following for Department approval:

12.16.1.2.1. Program guidelines;

12.16.1.2.2. Fidelity monitoring tools and instructions;

12.16.1.2.3. Training materials; and

12.16.1.2.4. Outreach and education materials; and

12.16.1.3. Provide training, clinical consultation and technical assistance.

12.16.2. HOPE CSC Model Program Guidelines

12.16.2.1. The Contractor must develop and provide a preliminary draft of the HOPE CSC Model program guidelines to the Department for review, input and approval by March 13, 2026.

12.16.2.2. Upon Department approval of the preliminary draft of the HOPE CSC Model program guidelines, the Contractor must submit a detailed final version of the HOPE CSC Model program guidelines to the Department for approval by April 10, 2026. The Contractor acknowledges that the HOPE CSC Model program guidelines will be published on the Department's website.

12.16.3. HOPE CSC Model Fidelity Monitoring Tools and Instructions

12.16.3.1. The Contractor must develop preliminary HOPE CSC Model fidelity monitoring tools and companion process guidelines for HOPE programs to monitor program processes, with specified adaptations for organizations in rural environments, and submit drafts to the Department for review, input and approval by May 15, 2025.

12.16.3.2. Upon Department approval of the preliminary draft of the HOPE CSC Model fidelity monitoring tools and companion process guidelines, the Contractor must submit a detailed final version of the HOPE CSC Model fidelity tools and companion process guidelines to the Department for approval by June 15, 2026.

12.16.4. HOPE CSC Model Outreach and Educational Materials

12.16.4.1. The Contractor must develop outreach and education materials for use by HOPE programs, including, but not limited to:

12.16.4.1.1. Training and instructional materials.

12.16.4.1.2. Flyers and handouts.

12.16.4.1.3. PowerPoint presentations.

12.16.4.2. The Contractor must provide preliminary drafts of the HOPE CSC Model outreach and education materials to the Department for review, input and approval by May 30, 2026.

12.16.4.3. Upon Department approval of the preliminary drafts of the HOPE CSC Model outreach and education materials, the Contractor must submit final materials to the Department for approval by June 15,

2026.

12.16.5. HOPE CSC Model Training

12.16.5.1. The Contractor must develop training materials on the HOPE CSC Model, including the modules described in Section 12.15.1.1. and provide to the Department for approval by June 15, 2026. The Contractor must ensure:

12.16.5.1.1. At least one person from each HOPE program attends the train-the-trainer module.

12.16.5.2. The Contractor must deliver training on the HOPE CSC Model. The Contractor must ensure:

12.16.5.2.1. A full training suite includes the 13 modules described in Section 12.15.1.1;

12.16.5.2.2. All HOPE programs, and other parties as identified by the Department, receive a full training suite;

12.16.5.2.3. The training begins by July 1, 2026 and is completed by June 30, 2027, or as otherwise determined in collaboration with the Department;

12.16.5.2.4. One (1) full training suite is delivered each trimester, or as otherwise approved by the Department. The Contractor must ensure at least all HOPE programs, and any other participants as applicable, receive a full training suite;

12.16.5.2.5. Agendas and sign-in sheets are required for each module; and

12.16.5.2.6. All HOPE programs are equipped to provide presentations designed to increase awareness of FEP diagnostic criteria and increase referrals to HOPE programs, at a minimum, to middle schools, high schools, colleges and universities; and community agencies.

12.16.6. The Contractor must provide monthly clinical consultation and technical assistance, initially utilizing the Navigate model, then expanding to the HOPE CSC Model upon completion and approval by the Department. The Contractor must:

12.16.6.1. Provide referral support and guidance for community-based providers and any CMHC requesting assistance;

12.16.6.2. Provide monthly clinical consultation meetings for current HOPE programs, including, but not limited to:

12.16.6.2.1. Case-specific support for each type of CSC service provider and administrator, covering the content of

services.

12.16.6.2.2. Service population/diagnostic criteria.

12.16.6.2.3. Program parameters.

12.16.6.2.4. Enrollment criteria.

12.16.6.2.5. Engagement tools.

12.16.6.2.6. Service length and intensity.

12.16.6.2.7. Outcome improvement.

12.16.6.2.8. Transition planning; and

12.16.6.3. Ensure agendas and attendance lists are maintained for monthly clinical consultations.

12.16.7. The Contractor must meet with the Department on a monthly basis to review program progress on deliverables including completion status and outreach contacts and efforts. The Contractor must designate:

12.16.7.1. The Program Manager to act as the Point of Contact and attend the above-stated monthly Department meetings; and

12.16.7.2. An alternate staff person, for Department approval, to be available to attend the monthly meetings in the Program Manager's absence.

6. Modify Exhibit C – Amendment #2, Payment Terms, Section 1, to read:

1. This Agreement is funded by:

1.1. 12.85% Federal funds, Block Grants for Community Mental Health Services, as awarded on 2/23/23, 5/16/24 and 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM087375, FAIN B09SM089640, FAIN B09SM090358.

1.2. 0.65% Federal funds, NH Certified Community Behavioral Health Clinic Planning, as awarded on 3/15/23, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.829, FAIN H79SM087622.

1.3. 86.13% General funds.

1.4. 0.37% Other funds (Behavioral Health Services Information System).

7. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.1. Table 1, to read:

6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 7,080.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 993,188.00	$ 993,188.00	$ 993,188.00	$ 993,188.00	$ 3,972,752.00
Assertive Community Treatment Team (ACT) - Adults	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 900,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
General Training Funding	$ 5,000.00	$ 5,000.00	$ -	$ -	$ 10,000.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ -	$ -	$ 30,000.00
System of Care 2.0	$ 5,300.00	$ -	$ -	$ -	$ 5,300.00
First Episode Psychosis Programming	$ 60,000.00	$ 60,000.00	$ 70,000.00	$ 100,000.00	$ 290,000.00
ESMI/FEP Coordinated Specialty Care (CSC)	$ -	$ -	$ 184,051.00	$ 94,051.00	$ 278,102.00
Community Behavioral Health Clinic (Stipends)	$ 43,829.00	$ -	$ -	$ -	$ 43,829.00
CCBHC Bridge Funding	$ -	$ -	$ 83,789.00	$ 153,801.00	$ 237,590.00
CCBHC Readiness Training and System Upgrades	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 40,000.00
Critical Time Intervention	$ -	$ -	$ 115,000.00	$ -	$ 115,000.00
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ 246,103.00	$ -	$ 246,103.00
Uncompensated Care Mitigating Funds	$ -	$ -	$ 228,533.00	$ 228,533.00	$ 457,066.00
Total	**$ 1,376,587.00**	**$ 1,322,458.00**	**$ 2,199,934.00**	**$ 1,853,843.00**	**$ 6,752,822.00**
SFY2023	$ 21,000.00				$ 21,000.00
				Total	$ 6,773,822.00

8. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.8. Section header only, to read:

6.8. General Training Funding (Effective through June 30, 2025):

9. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.9. Section header only, to read:

6.9. System Upgrade Funding (Effective through June 30, 2025):

10. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.10., to read:

6.10. HOPE Program:

6.10.1. HOPE Program – Early Serious Mental Illness/First Episode Psychosis – Coordinated Specialty Care (ESMI/FEP-CSC)

6.10.1.1. Funding to support ongoing implementation and programming outlined in Exhibit B – Amendment #2, Scope of Services, HOPE Program – Early Serious Mental Illness/First Episode Psychosis – Coordinated Specialty Care (ESMI/FEP-CSC). Invoiced based payments for unbillable time and services delivered by the FEP/ESMI team. Invoices will only be processed upon receipt of outlined data reports and invoice shall reference contract budget line items. The Contractor must use the FEP Invoicing Template provided by the Department to document the specific tasks for which staff time is being invoiced.

6.10.1.1.1. Supporting Documentation Requirements:

6.10.1.1.1.1. Completed FEP Invoicing Template.

6.10.1.1.1.2. Staff timesheets and payroll reports.

6.10.1.1.1.3. Any proof of related costs that are non-billable to Medicaid.

6.10.1.1.1.4. The FEP supportive documentation invoicing template outlines all allowable tasks and costs that may be invoiced to the Department for

compensation. The Contractor shall use the template provided by the Department and submit all required supporting documentation by the 15th of the following month.

6.10.2. CSC Support (ESMI/FEP) for the HOPE Program

6.10.2.1. Payment shall be made upon completion of deliverables as specified in the Section 6.10.2.1.1. Table below:

6.10.2.1.1. Table

Deliverables	Due Date*	Price	Quantity	Total
State Fiscal Year 2026				
Preliminary Draft of HOPE CSC Model Program Guidelines	3/13/2026	$50,000	1	$50,000
Final Draft of HOPE CSC Model Program Guidelines	4/10/2026	$20,000	1	$20,000
Preliminary Draft of HOPE CSC Model Fidelity Monitoring Tools and Companion Process Guidelines	5/15/26	$20,000	1	$20,000
Preliminary Draft of HOPE CSC Model Outreach and Educational Materials	5/30/2026	$20,000	1	$20,000
Final HOPE CSC Model Fidelity Monitoring Tools and Companion Process Guidelines	6/15/26	$16,350.50	1	$16,350.50
Final Draft of HOPE CSC Model Outreach and Educational Materials	6/15/2026	$16,350.50	1	$16,350.50
HOPE CSC Model Training Materials	6/15/26	$36,350	1	$36,350
Monthly Clinical Consultation/Technical Assistance meetings	Monthly	$500	5	$2,500
Monthly Meetings with the Department	Monthly	$500	5	$2,500
SFY 2026 Subtotal				***$184,051***
State Fiscal Year 2027				
One (1) full training suite (includes 13 modules) is delivered to HOPE Program #1, and other participants as applicable. Agendas and sign-in sheets required.	Trimester 1	$27,350.33	1	$27,350.33
One (1) full training suite (includes 13 modules) is delivered to HOPE Program	Trimester 2	$27,350.33	1	$27,350.33

#2, and other participants as applicable. Agendas and sign-in sheets required.				
One (1) full training suite (includes 13 modules) is delivered to HOPE Program #3, and other participants as applicable. Agendas and sign-in sheets required.	Trimester 3	$27,350.34	1	$27,350.34
Monthly Clinical Consultation/Technical Assistance Meetings (agendas and attendance lists required)	Monthly	$500	12	$6,000
Monthly Meetings with the Department	Monthly	$500	12	$6,000
SFY 2027 Subtotal				***$94,051***
			TOTAL	**$278,102**
*Dates are subject to change upon approval by the Department				

11. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.11., Section header only, to read:

    6.11. Critical Time Intervention (Effective through June 30, 2026):

12. Modify Exhibit C – Amendment #2, Payment Terms, Sections 6.11.8. through 6.11.9. to read:

    6.11.8. The Contractor may be eligible to receive payments to address extraordinary costs incurred in the fulfillment of this Agreement (herein contingency payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $25,000 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

    6.11.8.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

    6.11.8.2. Be eligible for contingency payments, which support program related costs that exceed per diem and flex funding line items defined in Exhibit C-5, Budget – Amendment #2, and meet criteria as outlined by the Department at the time of application.

    6.11.9. The Contractor may be eligible to receive incentive payments in the fulfillment of program goals as described in Table 2 below (herein incentive payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $221,103 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

    6.11.9.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

    6.11.9.2. Be eligible to receive incentive payments upon achieving the Incentive Payment Goals as described below in Table 2 through June 30, 2026. The

Contractor shall provide supporting documentation to demonstrate achievement of the Incentive Payment Goals, as requested by the Department.

6.11.9.2.1. Table 2

#	Incentive Payment Goal	Total Incentive Payments
1	For each individual referred and having a Pre-CTI visit, and one (1) qualifying encounter during Phase 1 with a CTI Coach, CMHCs may be qualified for incentive payments.	$350 per individual
2	For each individual qualified CTI-program graduate, CMHCs may be qualified for incentive payments.	$500 per individual

6.11.9.2.2. "Qualifying Encounter" for this incentive payment shall mean an interaction with an enrolled CTI client in which progress was discussed or made towards the Phase Plan during Phase 1.

6.11.9.2.3. "Graduate" for this incentive payment shall mean a CTI client who enrolled in CTI and successfully completed 9 consecutive months of the program during State Fiscal Year 2026; and/or seven (7) months of active participation and two (2) months of inactive participation, and have a closeout/final meeting within 14 days per or post the 9 month date.

6.11.9.3. The incentive target shall be available on a quarterly basis in SFY 2026, until the statewide total price limitation is reached, and based on data submitted by the Contractor via the Phoenix reporting system.

6.11.9.4. The Department will communicate eligibility for incentive payment achievement and reimbursement to the Contractor's CTI Supervisor and finance representative on a quarterly basis.

13. Modify Exhibit C – Amendment #2, Payment Terms, by adding Sections 6.12. through 6.14. to read:

6.12. CCBHC Bridge Funding: The Department shall reimburse the Contractor for activities that support the transition to the Certified Community Behavioral Health Clinic (CCBHC) model as described in Exhibit B, Scope of Services – Amendment #2, Section 1.6.

6.13. CCBHC Readiness Training and System Upgrades: Funds are available to support systems upgrades and training associated with CCBHC readiness.

6.14. Uncompensated Care Mitigating Funds: The Department shall make quarterly payments, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to the Contractor to mitigate the effects of uncompensated care in SFY 2026 and SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

14. Modify Exhibit C-5 Budget – Amendment #2, by replacing it in its entirety with Exhibit C-5, Budget – Amendment #3, which is attached hereto and incorporated by reference herein

Initial MA

15. Add Exhibit C-6, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/23/2026
Date

DocuSigned by:
Katja S. Fox
EC9D05B04C63442...
Name: Katja S. Fox
Title: Director

Monadnock Family Services

1/22/2026
Date

Signed by:
Melinda Asbury
3CF149A0A501458...
Name: Melinda Asbury
Title: Interim CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/23/2026
Date

DocuSigned by:
Robyn Guarino
74873484194144 60...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services

Contractor Name: Monadnock Family Services

Budget Request for: Critical Time Intervention

Budget Period: SFY2026 - SFY2027

Indirect Cost Rate (if applicable) 0.00%

Line Item	SFY 2026	SFY2027
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
Flex Funds (pre approval needed)	$4,000	$0
Incentive Payments (Shared Price Limitation)	$0	$0
Per Diem Expenses	$111,000	$0
Contingency Exp. (Shared Price Limitation)	$0	$0
Other - Other (specify below)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$115,000	$0
Total Indirect Costs	$0	$0
Subtotals	**$115,000**	**$0**
	TOTAL	**$115,000**

Initial

Contractor Initials: MA

Date: 1/22/2026

Exhibit C-6 Budget, Amendment #3

New Hampshire Department of Health and Human Services		
Contractor Name:	*Monadnock Family Services*	
Budget Request for:	*CCBHC Readiness*	
Budget Period:	*SFYs 2026-2027*	
Indirect Cost Rate (if applicable)	15.00%	
Line Item	**Program Cost - Funded by DHHS - SFY 26**	**Program Cost - Funded by DHHS - SFY 27**
1. Salary & Wages	$0	$0
2. Fringe Benefits	$0	$0
3. Consultants	$53,804	$65,684
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$5,000	$5,000
5.(a) Supplies - Educational	$100	$100
5.(b) Supplies - Lab	$0	$0
5.(c) Supplies - Pharmacy	$0	$0
5.(d) Supplies - Medical	$0	$0
5.(e) Supplies - Office	$500	$1,000
6. Travel	$100	$500
7. Software	$7,000	$45,000
8. (a) Other - Marketing/Communications	$0	$0
8. (b) Other - Education and Training	$500	$500
8. (c) Other - Other (specify below)	$0	$0
Other (CCBHC Readiness Training and System Upgrades)	$20,000	$20,000
Other	$0	$0
Other	$0	$0
Other (LEP, ADA)	$100	$1,000
Other (Occupancy, utilities)	$3,500	$11,000
Other (Recruitment)	$0	$0
Other (Telecomm expense)	$300	$2,000
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$90,904	$151,784
Total Indirect Costs	$12,886	$22,018
Subtotals	$103,789	$173,801
	TOTAL	$277,590

Initial

Contractor Initials: MA

Date: 1/22/2026

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 MONADNOCK FAMILY SERVICES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 05, 1924. 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: **62930**
Certificate Number: **0007667271**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 13th day of January A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, __Heather Scheck, Vice Chair, Monadnock Family Services, Board of Directors_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of _____Monadnock Family Services_____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on ___January 16, 2026_, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That ___Melinda Asbury, MD, Interim CEO and Karen Johnson, COO__ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of ___ Monadnock Family Services to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: __1/16/2026___

Signature of Elected Officer
Name: Heather M. Scheck
Title: Vice Chair, MFS Board of Directors

Docusign Envelope ID: 1C7B53AA-054A-4692-8616-CA378D013A83

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/13/2026

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

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

PRODUCER
The Richards Group
48 Harris Place
PO Box 820
Brattleboro VT 05302

CONTACT NAME: Thelma Rich
PHONE (A/C, No, Ext): (802) 254-6016 **FAX (A/C, No):** (802) 254-7110
E-MAIL ADDRESS: trich@therichardsgrp.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Indemnity Ins Co	18058
INSURER B : Healthcare & Human Services Self-Insured Group Trust	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Monadnock Family Services
64 Main St. #210
Keene NH 03431

COVERAGES **CERTIFICATE NUMBER:** 25-26 Liability **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2598703	09/01/2025	09/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2598705	09/01/2025	09/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Medical payments	$ 1,000,000 $ $ $ $ 5,000
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			PHUB880289	09/01/2025	09/01/2026	EACH OCCURRENCE AGGREGATE [ ]	$ 3,000,000 $ 3,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		P02768HCHS2026	01/01/2026	01/01/2027	[ ] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
A	Professional Liability			PHPK2598703	09/01/2025	09/01/2026	Each Claim Aggregate	$1,000,000 $3,000,000

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

CERTIFICATE HOLDER
State of NH Department of
Health and Human Services
129 Pleasant Street
Concord NH 03301-3857

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

AUTHORIZED REPRESENTATIVE
Thelma Rich

NONPROFIT COVER SHEET

A. Entity Name: Monadnock Family Services

B. Entity's Contact Information: Karen Johnson

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

Name / Phone / Email: Karen Johnson, COO, 603-357-4400 ext 432, kjohnson@mfs.org

Person responsible for Accuracy and Completeness of information provided:

Name: Karen Johnson Title: COO

Signature:

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses)	Affiliations
Ed Walker (Chair)	City of Peterborough, NH
Heather Scheck (Vice Chair)	Savings Bank of Walpole
Liane Wiley (Treasurer)	Gryczka & Associates
Laurie Appel (Secretary)	None
Reba Clough	None
Linda Glasschroeder	Dartmouth Health
Josh Leduc	Dartmouth Health
Chris Sprague	None
Andrew Parsley	None
Harry Pollock	None
Jinsook Song	Antioch University
Joe Schapiro	None

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

Name	Role	Annual Salary	Amount Paid From This Contract
Melinda Asbury	CMO and Interim CEO	$427,810.00	$286,810.00
Karen Johnson	COO	$150,000.00	$150,000.00

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

E. Check one of the following:

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

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1621	Monadnock Family Services	64 MAIN STKEENE, NH 03431-3701	KEENE	NH	03431-3701	G	11/15/2025

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

MONADNOCK FAMILY SERVICES

Inspiring hope since 1905

Our Mission:

Our mission is to be a source of health and hope for people and the communities in which they live, particularly as it pertains to mental illness. We create services that heal, education that transforms, and advocacy that brings a just society for everyone.

Our Vision:

We see a community in which the needs of our clients are met through understanding and skillful providers, supportive and accessible services, and a rich array of opportunities for growth.

Our Service Standard:

All our interactions with clients, customers, stakeholders and each other are at the same level of quality and professionalism we expect from health care providers treating ourselves or our family members. This is our standard for quality.

Financial Statements

MONADNOCK FAMILY SERVICES

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023
AND
INDEPENDENT AUDITORS' REPORT

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

MONADNOCK FAMILY SERVICES

JUNE 30, 2024 AND 2023

TABLE OF CONTENTS

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

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Monadnock Family Services

Opinion

We have audited the accompanying financial statements of Monadnock Family Services (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of cash flows, and the notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended June 30, 2024.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Monadnock Family Services as of June 30, 2024 and 2023, and its cash flows for the years then ended, and the change in its net assets for the year ended June 30, 2024 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Monadnock Family Services and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, 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 Monadnock Family Services' 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 Monadnock Family Services' 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional revenues on pages 21 - 23 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited Monadnock Family Services' June 30, 2023 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated November 1, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Leone McDonnell & Roberts,
Professional Association

Wolfeboro, New Hampshire
January 15, 2025

MONADNOCK FAMILY SERVICES

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents	$ 522,021	$ 2,496,641
Accounts receivable:		
Client fees	364,556	187,601
Medicaid and Medicare	401,680	409,967
Insurance	111,582	130,703
Other	1,593,794	1,106,418
Allowance for doubtful accounts	(532,616)	(383,105)
Pledges receivable, current portion	50,730	191,368
Prepaid expenses	103,269	72,100
Total current assets	2,615,016	4,211,693
PROPERTY		
Furniture, fixtures and equipment	616,531	374,359
Vehicles	241,467	241,467
Building and leasehold improvements	283,481	347,982
Total	1,141,479	963,808
Less accumulated depreciation	698,210	606,507
Property, net	443,269	357,301
OTHER ASSETS		
Beneficial interest in net assets of Foundation	1,952,877	1,775,203
Pledges receivable, less current portion shown above	-	78,378
Right-of-use asset, operating	196,038	72,864
Total other assets	2,148,915	1,926,445
Total assets	$ 5,207,200	$ 6,495,439

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Demand notes payable	$ 250,000	$ -
Accounts payable	311,487	141,087
Accrued salaries, wages, and related expenses	686,434	652,276
Refundable advance	569,363	452,763
Other current liabilities	80,084	65,536
Due to affiliates, net	392,762	1,331,936
Current portion of operating lease liability	81,880	14,177
Total current liabilities	2,372,010	2,657,775
LONG-TERM LIABILITIES		
Operating lease liability, net of current portion shown above	114,158	58,687
Total liabilities	2,486,168	2,716,462
NET ASSETS		
Without donor restrictions	2,401,690	3,491,094
With donor restrictions	319,342	287,883
Total net assets	2,721,032	3,778,977
Total liabilities and net assets	$ 5,207,200	$ 6,495,439

See Notes to Financial Statements

MONADNOCK FAMILY SERVICES

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
CHANGES IN NET ASSETS				
Revenues				
Program service fees	$ 10,587,350	$ -	$ 10,587,350	$ 12,614,901
Other public support	1,808,156	-	1,808,156	1,382,859
Donations	335,533	-	335,533	469,223
Local/County government	298,864	-	298,864	233,636
Federal funding	112,338	-	112,338	220,001
Program sales	403,425	-	403,425	200,689
Net gain on beneficial interest in Foundation	146,215	31,459	177,674	91,066
Rental income	19,698	-	19,698	49,282
United Way	28,214	-	28,214	26,000
Other income	21,352	-	21,352	30,926
Total revenues	13,761,145	31,459	13,792,604	15,318,583
Expenses				
Program services				
Children & adolescents	2,969,912	-	2,969,912	3,058,326
Multi-service team	2,354,042	-	2,354,042	2,263,411
Emergency services/assessment	1,272,037	-	1,272,037	1,235,058
Maintenance	1,588,622	-	1,588,622	1,219,909
Other non-BBH	1,236,237	-	1,236,237	1,161,877
ACT team	772,854	-	772,854	883,330
Older adult services	656,871	-	656,871	835,395
Community residence	772,430	-	772,430	699,124
Supportive living	337,570	-	337,570	360,344
Non-eligibles	345,733	-	345,733	306,864
Vocational services	228,402	-	228,402	301,561
Intake	172,451	-	172,451	249,963
Community education & training	54,109	-	54,109	72,218
Restorative partial hospital	84,410	-	84,410	55,851
Supporting activities				
Administration	2,004,869	-	2,004,869	1,989,282
Total expenses	14,850,549	-	14,850,549	14,692,513
CHANGES IN NET ASSETS	(1,089,404)	31,459	(1,057,945)	626,070
NET ASSETS, BEGINNING OF YEAR	3,491,094	287,883	3,778,977	3,152,907
NET ASSETS, END OF YEAR	$ 2,401,690	$ 319,342	$ 2,721,032	$ 3,778,977

See Notes to Financial Statements

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Maintenance	Children & Adolescents	Older Adult Services	Intake	Emergency Services/ Assessment	Restorative Partial Hospital
PERSONNEL COSTS						
Salaries and wages	$ 1,039,986	$ 1,822,196	$ 399,619	$ 94,411	$ 946,821	$ 61,359
Employee benefits	296,114	555,835	123,335	28,775	129,819	7,522
Payroll taxes	75,098	131,434	29,113	6,732	69,939	4,627
PROFESSIONAL FEES						
Substitute staff	46,388	-	31,425	-	40,047	-
Audit fees	8,897	29,547	5,043	3,655	7,356	519
Legal fees	691	2,284	415	24	371	13
Other professional fees	2,587	6,616	864	396	2,390	55
STAFF DEVELOPMENT AND TRAINING						
Journals and publications	571	790	4	47	475	-
In-service training	311	2,535	28	20	44	3
Conferences and conventions	1,831	2,099	556	119	206	11
Other staff development	3,468	2,759	65	4	24	2
OCCUPANCY COSTS						
Rent	64,888	213,551	27,999	20,896	40,607	3,715
Other utilities	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-
Other occupancy costs	5,677	13,607	2,224	1,285	2,260	258
CONSUMABLE SUPPLIES						
Office supplies and equipment	2,446	10,326	2,115	3,599	3,690	64
Building and household	471	3,012	286	162	279	3
Educational and training	1,250	222	-	-	-	-
Food	-	7,525	32	-	-	3,390
Medical supplies	974	-	294	-	1,545	-
Other consumable supplies	16,963	39,766	6,897	1,076	3,856	265
DEPRECIATION	4,469	16,266	2,668	1,997	3,912	187
EQUIPMENT RENTAL	1,145	3,802	648	470	947	67
EQUIPMENT MAINTENANCE	566	2,260	370	249	284	153
ADVERTISING	50	247	-	-	-	-
PRINTING	263	693	368	83	260	2
TELEPHONE	7,162	36,615	7,561	2,764	7,907	1,062
POSTAGE	1,187	4,106	981	454	299	9
TRANSPORTATION						
Staff	793	41,241	11,380	3	3,333	2
Clients	-	-	-	-	-	-
ASSISTANCE TO INDIVIDUALS						
Client services	481	5,419	-	3,750	1,376	914
INSURANCE						
Malpractice and bonding	195	1,869	510	-	169	-
Vehicles	-	-	-	-	-	-
Comprehensive property and liability	3,506	11,645	1,988	1,441	2,900	205
MEMBERSHIP DUES	109	19	3	2	5	-
INTEREST EXPENSE	12	710	11	1	4	-
OTHER	73	916	69	36	912	3
TOTAL FUNCTIONAL EXPENSES	$ 1,588,622	$ 2,969,912	$ 656,871	$ 172,451	$ 1,272,037	$ 84,410

See Notes to Financial Statements

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Vocational Services	Non-Eligibles	Multi-Service Team	ACT Team	Community Residence	Supportive Living
PERSONNEL COSTS						
Salaries and wages	$ 153,739	$ 113,190	$ 1,419,819	$ 486,811	$ 527,130	$ 48,932
Employee benefits	19,723	29,452	419,101	113,376	102,815	11,347
Payroll taxes	11,384	8,199	103,139	35,542	38,761	3,603
PROFESSIONAL FEES						
Substitute staff	2,042	-	81,320	6,885	17,816	171,061
Audit fees	1,119	1,675	18,692	9,414	5,284	544
Legal fees	69	81	1,703	759	438	304
Other professional fees	140	258	2,967	1,461	708	244
STAFF DEVELOPMENT AND TRAINING						
Journals and publications	24	2	986	82	211	-
In-service training	107	31	111	53	31	2
Conferences and conventions	28	101	1,013	224	269	13
Other staff development	9	13	834	113	53	48
OCCUPANCY COSTS						
Rent	28,277	9,417	163,578	59,106	10,206	80,445
Other utilities	-	-	-	-	-	7,516
Repairs and maintenance	-	-	24	-	550	1,300
Other occupancy costs	601	701	9,362	3,585	1,148	1,264
CONSUMABLE SUPPLIES						
Office supplies and equipmen	503	322	6,404	2,354	3,417	205
Building and household	156	89	2,131	390	5,395	933
Educational and training	-	-	-	-	-	-
Food	10	-	398	96	32,083	34
Medical supplies	43	-	1,707	145	374	-
Other consumable supplies	1,121	1,503	21,077	12,157	5,961	4,446
DEPRECIATION	933	944	11,253	4,797	1,983	201
EQUIPMENT RENTAL	144	215	2,405	1,212	680	71
EQUIPMENT MAINTENANCE	77	69	903	690	1,393	302
ADVERTISING	-	-	-	377	-	-
PRINTING	53	47	593	285	56	64
TELEPHONE	3,118	1,695	24,528	10,840	6,905	1,348
POSTAGE	45	579	1,176	1,778	346	209
TRANSPORTATION						
Staff	4,350	801	37,853	12,885	1,570	124
Clients	-	-	-	84	-	30
ASSISTANCE TO INDIVIDUALS						
Client services	128	174,425	12,650	3,473	1,442	2,682
INSURANCE						
Malpractice and bonding	9	-	342	29	75	-
Vehicles	-	-	-	-	1,740	-
Comprehensive property and liability	441	660	7,367	3,710	2,083	215
MEMBERSHIP DUES	-	12	13	5	3	1
INTEREST EXPENSE	3	2	76	20	9	8
OTHER	6	1,250	517	116	1,495	74
TOTAL FUNCTIONAL EXPENSES	$ 228,402	$ 345,733	$ 2,354,042	$ 772,854	$ 772,430	$ 337,570

See Notes to Financial Statements

MONADNOCK FAMILY SERVICES

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Community Education & Training	Other Non-BBH	Total Programs	Administration	2024 Totals	2023 Totals
PERSONNEL COSTS						
Salaries and wages	$ 33,348	$ 709,074	$ 7,856,435	$ 1,229,576	$ 9,086,011	$ 9,187,507
Employee benefits	10,148	140,709	1,988,071	241,526	2,229,597	1,818,683
Payroll taxes	2,417	51,526	571,514	91,344	662,858	686,052
PROFESSIONAL FEES						
Substitute staff	-	-	396,984	7,960	404,944	475,393
Audit fees	1,109	7,981	100,835	7,415	108,250	45,115
Legal fees	20	262	7,434	6,149	13,583	12,606
Other professional fees	624	17,678	36,988	122,255	159,243	226,666
STAFF DEVELOPMENT AND TRAINING						
Journals and publications	-	2,937	6,129	3,481	9,610	1,568
In-service training	6	44	3,326	41	3,367	7,021
Conferences and conventions	76	2,438	8,984	279	9,263	47,485
Other staff development	3	41	7,436	-	7,436	17,235
OCCUPANCY COSTS						
Rent	2,309	97,068	822,062	59,210	881,272	870,305
Other utilities	-	-	7,516	-	7,516	23,333
Repairs and maintenance	-	-	1,874	145	2,019	2,445
Other occupancy costs	320	3,342	45,634	6,806	52,440	90,705
CONSUMABLE SUPPLIES						
Office supplies and equipment	111	2,910	38,466	9,816	48,282	59,567
Building and household	31	7,284	20,622	3,679	24,301	31,993
Educational and training	504	-	1,976	-	1,976	4,236
Food	-	28,106	71,674	-	71,674	66,103
Medical supplies	-	166	5,248	-	5,248	7,739
Other consumable supplies	796	9,551	125,435	99,290	224,725	125,398
DEPRECIATION	521	38,517	88,648	3,055	91,703	76,878
EQUIPMENT RENTAL	142	1,086	13,034	3,461	16,495	17,484
EQUIPMENT MAINTENANCE	39	258	7,613	1,171	8,784	28,206
ADVERTISING	-	18,103	18,777	11,990	30,767	21,693
PRINTING	14	9,665	12,446	273	12,719	14,607
TELEPHONE	957	12,369	124,831	31,736	156,567	158,975
POSTAGE	14	3,595	14,778	9,581	24,359	10,728
TRANSPORTATION						
Staff	70	2,607	117,012	1,788	118,800	123,887
Clients	-	44,648	44,762	838	45,600	36,216
ASSISTANCE TO INDIVIDUALS						
Client services	49	1,874	208,663	-	208,663	237,079
INSURANCE						
Malpractice and bonding	-	-	3,198	-	3,198	779
Vehicles	-	1,478	3,218	1,738	4,956	9,054
Comprehensive property and liability	437	3,625	40,223	3,026	43,249	83,253
MEMBERSHIP DUES	1	345	518	2,498	3,016	4,164
INTEREST EXPENSE	41	499	1,396	7,523	8,919	1,528
OTHER	2	16,451	21,920	37,219	59,139	60,827
TOTAL FUNCTIONAL EXPENSES	$ 54,109	$ 1,236,237	$12,845,680	$ 2,004,869	$14,850,549	$14,692,513

See Notes to Financial Statements

MONADNOCK FAMILY SERVICES

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (1,057,945)	$ 626,070
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	91,703	76,878
Change in allowance for doubtful accounts	149,511	(23,980)
Gain on beneficial interest in Foundation	(177,674)	(91,066)
Increase in right-of-use asset, operating	(123,174)	(72,864)
Increase in operating lease liability	123,174	72,864
(Increase) decrease in assets:		
Accounts receivable	(636,923)	(588,883)
Pledges receivable	219,016	35,583
Prepaid expenses	(31,169)	222,893
Increase (decrease) in liabilities:		
Accounts payable	170,400	3,511
Accrued salaries, wages and related expenses	34,158	24,034
Refundable advance	116,600	(60,963)
Other current liabilities	14,548	(67,323)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(1,107,775)	156,754
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease in due to affiliates, net	(939,174)	(1,419,425)
Property acquisitions	(177,671)	(209,375)
NET USED IN INVESTING ACTIVITIES	(1,116,845)	(1,628,800)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from demand notes payable	250,000	-
NET CASH PROVIDED BY FINANCING ACTIVITIES	250,000	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,974,620)	(1,472,046)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,496,641	3,968,687
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 522,021	$ 2,496,641
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	$ 8,919	$ 1,528

See Notes to Financial Statements

1. ORGANIZATION OF THE CORPORATION

Monadnock Family Services (the Organization) 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 operates in the Monadnock region of the State of New Hampshire.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of Monadnock Family Services have been prepared on the accrual basis of accounting.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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

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

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

Accounting Estimates

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

Cash Equivalents

The Organization considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to activities and a credit to a valuation allowance based on historical account write-off patterns by the payor, adjusted as necessary to reflect current conditions. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and credit to accounts receivable. The Organization has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral, except as disclosed in Note 6.

Property and Depreciation

Property and equipment are recorded at cost or, if donated, at estimated fair value at the date of donation. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Furniture, fixtures and equipment	3 - 10 Years
Vehicles	5 - 10 Years
Building and leasehold improvements	5 - 40 Years

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

Depreciation expense was $91,703 and $76,878 for the years ended June 30, 2024 and 2023, respectively.

Accrued Earned Time

At June 30, 2024 and 2023 the Organization has accrued a liability for future compensated leave time in the amount of $345,668 and $310,540, respectively, that its employees have earned and which is vested with the employee.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are provided or expenditures are incurred.

Revenue Recognition

In May of 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606).* This ASU is a comprehensive revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods or services. Contracts and transactions with customers predominantly contain a single performance obligation.

The Organization records the following exchange transaction revenue in its statements of activities for the years ended June 30, 2024 and 2023:

Mental Health Services
The Organization provides a variety of mental health services to its patients. All mental health services revenue recognized upon completion of the service provided.

Contract Balances
Contract balances as a result of contracts and transactions with customers primarily consist of receivables included in accounts receivable in the Organization's statements of financial position. The Organization's receivables from transactions with customers amounted to $345,202 and $345,166 for the years ended June 30, 2024 and 2023, respectively.

Rental Income
Revenue from rental of residential apartments is recognized over time.

Net patient revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and are adjusted in future periods, as final amounts are determined.

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

Contributions
All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as net assets with donor restrictions, depending on the nature of the restrictions. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as net assets without donor restrictions.

Advertising
The Organization expenses advertising costs as incurred.

Summarized Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Such allocations have been determined by management on an equitable basis.

The expenses that are allocated include the following:

Expense	Method of allocation
Salaries and benefits	Time and effort
Occupancy	Square footage
Depreciation	Square footage
All other expenses	Direct assignment

Fair Value of Financial Instruments

FASB ASC Topic No. 820-10, *Financial Instruments*, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with ASC 820-10, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, Topic 820-10 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under ASC Topic 820-10 are described as follows:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The carrying amount of cash, prepaid expense, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

Management has determined the beneficial interest in net assets held by Monadnock Regional Foundation for Family Services, Inc. to be in Level 2 of the fair value hierarchy as defined above (also see Note 5).

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an Organization that is not a private foundation under Section 509(a)(2). Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

Management has evaluated the Organization's tax positions and concluded that the Organization has maintained its tax-exempt status and has taken no uncertain tax positions that would require adjustment to the financial statements.

New Accounting Pronouncements

As of July 1, 2023, the Organization adopted the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-03, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments,* as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Organization adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Organization's financial statements but did change how the allowance for credit losses is determined.

3. LIQUIDITY AND AVAILIBILITY

The following represents the Organization's financial assets as of June 30, 2024 and 2023:

	2024	2023
Cash and cash equivalents	$ 522,021	$ 2,496,641
Accounts receivable, net	1,938,996	1,451,584
Pledges receivable, net	50,730	269,746
Beneficial interest in Foundation	1,952,877	1,775,203
Total financial assets	$ 4,464,624	$ 5,993,174

Less amounts not available to be used within one year:		
Net assets with donor restrictions	$ 319,342	$ 287,883
Long-term pledges receivable, net	-	78,378
Beneficial interest in Foundation	1,952,877	1,775,203
Amounts not available within one year	2,272,219	2,141,464
Financial assets available to meet general expenditures over the next twelve months	$ 2,192,405	$ 3,851,710

The Organization's goal is generally to maintain financial assets to meet 45 days of operating expenses (approximately $1.82 million and $1.80 million for the years ended June 30, 2024 and 2023, respectively). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

4. PLEDGES RECEIVABLE

Pledges receivable as of June 30, 2024 and 2023 consisted of the following:

	2024	2023
Due in less than one year	$ 50,730	$ 191,368
Due in one to five years	-	81,615
Gross pledges receivable	50,730	272,983
Less:		
Discount to present value	-	3,237
Pledges receivable, net	$ 50,730	$ 269,746

The remaining pledges receivable are expected to be collected during the year ended June 30, 2025.

5. BENEFICIAL INTEREST IN NET ASSETS OF FOUNDATION

The Organization is the sole beneficiary of assets held by Monadnock Regional Foundation for Family Services, Inc. The Organization and the Foundation are considered financially interrelated Organizations under FASB ASC Topic No. 958-605, *Not-for-Profit Entities - Transfers of Assets to a Nonprofit Organization or Charitable Trust That Raises or Holds Contributions for Others.* The fair value of the Foundation's assets, which approximates the present value of future benefits expected to be received, was $1,952,877 and $1,825,689 at June 30, 2024 and 2023, respectively. The cost basis of the Foundation's assets was $1,850,268 and $1,885,746 at June 30, 2024 and 2023, respectively.

6. DEMAND NOTES PAYABLE

The Organization maintains the following demand notes payable:

Demand note payable with a bank, subject to bank renewal on June 30, 2024. The maximum amount available at June 30, 2024 and 2023 was $250,000. At June 30, 2024 and 2023 the interest rate was stated at 8.5% and 9.25%, respectively. The note is renewable annually, collateralized by all the business assets of the Organization and guaranteed by a related nonprofit organization (see Note 11). There was no balance outstanding at June 30, 2024 and 2023. The demand note payable was repaid and closed subsequent to year end (see Note 15).

Demand note payable with a bank, the maximum amount available at June 30, 2023 was $500,000. At June 30, 2023 the interest rate was stated at 8.25%. The note was renewable annually, collateralized by all the business assets of the Organization and guaranteed by a related nonprofit organization (see Note 11). There was no balance outstanding at June 30, 2023. The demand note payable was closed during the year ended June 30, 2024. The demand note payable was reopened subsequent to year end (see Note 15).

7. NET ASSETS

Net assets with donor restrictions were as follows for the years ended June 30, 2024 and 2023:

	2024	2023
Special Purpose Restrictions:		
Beneficial interest in Foundation	$ 238,128	$ 206,669
Restricted in Perpetuity:		
Beneficial interest in Foundation	81,214	81,214
Total net assets with donor restrictions	$ 319,342	$ 287,883

8. RETIREMENT PLAN

The Organization maintains a retirement plan for all eligible employees. Under the plan employees can make voluntary contributions to the plan of up to approximately 15% of gross wages. All full-time employees are eligible to participate when hired, and are eligible to receive employer contributions after one year and 510 hours of employment. The Organization's matching contributions to the plan for the year ended June 30, 2024 and 2023 was $92,431 and $71,655, respectively.

9. CONCENTRATION OF RISK

For the years ended June 30, 2024 and 2023 approximately 68% and 75%, respectively of the total revenue was derived from Medicaid. The future existence of the Organization, in its current form, is dependent upon continued support from Medicaid.

Medicaid receivables comprise approximately 19% and 21% of the total accounts receivable balances at June 30, 2024 and 2023, respectively. The Organization has no policy for charging interest on past due accounts, nor are its accounts receivable pledged as collateral, except as discussed in Note 6.

10. LEASES

During April 2023, the Organization entered into a written lease agreement for a copier machine. The terms of the lease call for monthly payments of $1,410 through March 2028.

During July 2023, the Organization entered into a written lease agreement for property at 38 Kelleher Street. The terms of the lease call for monthly payments of $6,000 through June 2026.

The right-of-use asset and related operating lease liability for the above leases amounted to $196,038 and $72,864 for the years ended June 30, 2024 and 2023, respectively. The weighted average lease term was 3.75 and 4.75 years for the years ended June 30, 2024 and 2023, respectively. The weighted average discount rate was 4.39% and 4.13% for the years ended June 30, 2024 and 2023, respectively.

The Organization has also entered into various operating lease agreements to rent certain facilities and office equipment. The terms of these leases are month-to-month.

Total rent expense for the year ended June 30, 2024 and 2023 was $897,765 and $887,789, respectively.

Future minimum lease payments at June 30, 2024 were as follows:

Year Ending June 30	Amount
2025	$ 88,920
2026	88,920
2027	16,920
2028	12,690
Total undiscounted operating lease liability	207,450
Less imputed interest	11,412
Total operating lease liability	$ 196,038

11. RELATED PARTY TRANSACTIONS

Monadnock Family Services is related to the following nonprofit corporations as a result of their articles of incorporation and common board membership.

Related Party	Function
Monadnock Community Service Center, Inc.	Provides real estate services and property management assistance
Monadnock Regional Foundation for Family Services, Inc.	Endowment for the benefit of Monadnock Family Services

Monadnock Family Services has transactions with the above-related parties during its normal course of operations. The significant related party transactions are as follows:

Due to/from Affiliate

At June 30, 2024, the Organization had a receivable due from Monadnock Community Service Center, Inc. in the amount of $11,407. At June 30, 2023, the Organization had a payable due to Monadnock Community Service Center, Inc. in the amount of $1,382,422.

At June 30, 2024, the Organization had a payable due to Monadnock Regional Foundation for Family Services, Inc. in the amount of $404,169. At June 30, 2023, the Organization had a receivable due from Monadnock Regional Foundation for Family Services, Inc. in the amount of $50,486.

Rental Expense

The Organization leases office space from Monadnock Community Service Center, Inc. under the terms of tenant at will agreements. Monadnock Family Services has the perpetual right to extend the leases. Total rental expense paid under the terms of the leases was $798,800 and $815,725 for the years ended June 30, 2024 and 2023, respectively.

Contributions

During the year ended the June 30, 2024 and 2023, the Organization made contributions to Monadnock Regional Foundation for Family Services, Inc. in the amounts of $22,201 and $14,265, respectively. The contributions consisted of financial securities.

Distributions

Monadnock Regional Foundation for Family Services, Inc. can elect to distribute (on an annual basis) a percentage of its investment account (based upon a 24-month rolling average of the investment value) to Monadnock Family Services. The Foundation distributed $22,657 and $26,750 during the years ended June 30, 2024, and 2023, respectively.

Management Fee

The Organization charges Monadnock Community Service Center, Inc. for administrative expenses incurred on its behalf. Management fee revenue aggregated $326,065 and $200,689 for the years ended June 30, 2024 and 2023, respectively.

Guarantee
The Organization's demand notes payable is guaranteed by Monadnock Community Service Center, Inc.

Co-obligation
The Organization is co-obligated on a mortgage note, promissory note payable and tax-exempt bonds payable of Monadnock Community Service Center, Inc.

12. CONTINGENCIES

Grant Compliance
The Organization receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of June 30, 2024.

13. CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances that, at times may exceed federally insured limits. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 at June 30, 2024 and 2023. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with these accounts. At June 30, 2024 and 2023, cash balances in excess of FDIC coverage aggregated $327,804 and $2,141,290, respectively.

14. RECLASSIFICATIONS

Certain reclassifications have been made to the prior years' financial statements to conform to the current year presentation. These classifications had no effect on the previously reported results of operations or retained earnings.

15. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date.

Subsequent to year end, the payable due to Monadnock Regional Foundation for Family Services, Inc. in the amount of $404,169 was forgiven by the Foundation.

Subsequent to year end, the $250,000 demand note payable was closed, and is no longer in force as of the date of these financial statements (see Note 6).

Subsequent to year end, the $500,000 demand note payable was reopened (see Note 6).

Management has evaluated subsequent events through January 15, 2025, the date when the June 30, 2024 financial statements were available for issuance.

MONADNOCK FAMILY SERVICES Continued

SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Maintenance	Children & Adolescents	Older Adult Services	Intake	Emergency Services/ Assessment	Restorative Partial Hospital
Program fees:						
Net client fees	$ 18,311	$ 4,390	$ 44,933	$ 1,177	$ 20,423	$ 3,572
Medicaid	615,718	4,299,364	620,310	37,787	203,545	78,219
Medicare	155,860	(3,056)	11,815	(351)	13,644	(18)
Other insurance	94,958	168,885	6,172	6,870	19,361	84
Other program fees	2	276	2	(10)	1	-
Program sales:						
Service and production	9,063	5,159	7,600	-	7,824	-
Public support:						
United Way	-	-	-	-	-	-
Local/county government	-	38,826	-	99,219	160,819	-
Donations	-	-	-	-	-	-
Other public support	3,075	54,817	-	-	-	-
State of New Hampshire - BDAS	-	-	-	-	-	-
Div. for Children, Youth & Families	-	479	-	-	-	-
DHHS - State	81,000	-	-	-	728,121	-
Federal funding:						
Other federal grants	-	-	-	-	-	-
PATH	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Net gain on beneficial interest in Foundation	-	-	-	-	-	-
Other	7,575	635	71	5	28	2
TOTAL FUNCTIONAL REVENUES	$ 985,562	$ 4,569,775	$ 690,903	$ 144,697	$ 1,153,766	$ 81,859

SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Vocational Services	Non-Eligibles	Multi-Service Team	ACT Team	Community Residence	Supportive Living
Program fees:						
Net client fees	$ (940)	$ 3,348	$ 36,309	$ 22,145	$ 55,588	$ (5,743)
Medicaid	105,830	11,441	1,716,153	309,294	755,225	451,038
Medicare	643	11,077	27,753	26,726	4,052	7,389
Other insurance	1,040	8,471	35,441	7,882	6,337	1,017
Other program fees	1	-	2,116	4	39,802	2
Program sales:						
Service and production	399	3,800	15,888	24,145	3,481	-
Public support:						
United Way	-	-	-	-	-	-
Local/county government	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Other public support	-	263,060	-	-	-	112,020
State of New Hampshire - BDAS	-	-	-	-	-	-
Div. for Children, Youth & Families	-	-	-	-	-	-
DHHS - State	62,062	-	111,165	171,730	-	(8,500)
Federal funding:						
Other federal grants	-	-	-	-	-	1,885
PATH	-	-	-	-	-	-
Rental income	-	-	-	-	-	17,148
Net gain on beneficial interest in Foundation	-	-	-	-	-	-
Other	10	13	259	123	88	642
TOTAL FUNCTIONAL REVENUES	$ 169,045	$ 301,210	$ 1,945,084	$ 562,049	$ 864,573	$ 576,898

MONADNOCK FAMILY SERVICES

SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Community Education & Training	Other Non-BBH	Total Programs	Administration	2024 Totals	2023 Totals
Program fees:						
Net client fees	$ (1,300)	$ 184,774	$ 386,987	$ -	$ 386,987	$ 303,125
Medicaid	(29)	182,585	9,386,480	-	9,386,480	11,512,173
Medicare	(61)	(354)	255,119	-	255,119	257,324
Other insurance	151	152,293	508,962	-	508,962	490,462
Other program fees	6,481	1,025	49,702	100	49,802	51,817
Program sales:						
Service and production	-	-	77,359	326,066	403,425	200,689
Public support:						
United Way	28,214	-	28,214	-	28,214	26,000
Local/county government	-	-	298,864	-	298,864	233,636
Donations	-	331,666	331,666	3,867	335,533	469,223
Other public support	11,685	72,746	517,403	70,867	588,270	283,590
Div. for Children, Youth & Families	-	-	479	-	479	1,770
DHHS - State	-	-	1,145,578	73,829	1,219,407	1,097,499
Federal funding:						
Other federal grants	-	110,453	112,338	-	112,338	186,701
PATH	-	-	-	-	-	33,300
Rental income	-	2,550	19,698	-	19,698	49,282
Net gain on beneficial interest in Foundation	-	-	-	-	177,674	91,066
Other	3	2,645	12,099	9,253	21,352	30,926
TOTAL FUNCTIONAL REVENUES	$ 45,144	$ 1,040,383	$13,130,948	$ 483,982	$13,792,604	$15,318,583

Melinda L. Asbury, MD, PhD

PERTINENT EMPLOYMENT

Monadnock Family Services, Keene, NH 01/2025 - present
Interim Chief Executive Officer

Monadnock Family Services, Keene, NH 08/2023 – present
Chief Medical Officer
Director, Assertive Community Treatment Team
Director, HOPE First Episode Psychosis
Director, Integrated Health Services

Dartmouth Health Keene/Mary Hitchcock Memorial Hospital, Keene, NH 08/2023 – present
Chair of Psychiatry

University of North Carolina School of Medicine, Chapel Hill, NC 04/2019 – present
Center for Excellence in Community Mental Health
Assistant Professor
Associate Director of Strategic Initiatives for Community Mental Health
Medical Director, Assertive Community Treatment Team
Medical Director, Encompass First Episode Psychosis
UNC Center for Excellence in Community Mental Health
Department of Psychiatry

FACULTY APPOINTMENTS

University of North Carolina School of Medicine, Chapel Hill, NC 10/2023 – present
Adjunct Clinical Assistant Professor
UNC Center for Excellence in Community Mental Health
Department of Psychiatry

Duke University School of Medicine, Durham, NC 12/2019 – 10/2023
Residency Site Director at UNC
Department of Psychiatry and Behavioral Sciences

University of North Carolina School of Medicine, Chapel Hill, NC 05/2019 – 10/2023
Clinical Assistant Professor
UNC Center for Excellence in Community Mental Health
Department of Psychiatry

EDUCATION

Duke University School of Medicine, Durham, NC 07/2014 – 04/2019
Psychiatry Residency Training Program

University of California San Diego School of Medicine, San Diego, CA 06/2012 – 03/2013
Obstetrics, Gynecology, and Reproductive Sciences Residency Program

Joan C. Edwards School of Medicine at Marshall University, Huntington, WV 07/2007 – 05/2012
Doctor of Medicine, *cum laude*

Joan C. Edwards School of Medicine at Marshall University, Huntington, WV 07/2005 – 12/2020
Doctor of Philosophy in Biomedical Sciences, *magna cum laude*
Emphasis in: Toxicology, Pharmacology, and Neuroscience
Dissertation: Mechanisms of Dopamine-Induced Methamphetamine Neurotoxicity

Mercer University, Macon, GA 09/1996 – 05/2000
Bachelor of Science, *magna cum laude* and Distinction in Chemistry with Highest Honors
Emphasis in: Bio-Analytical and Physical Chemistries

SPECIALTY TRAININGS

University of North Carolina School of Medicine, Chapel Hill, NC 08/2022 – 6/2022
Mid-Career Faculty Leadership Development Course

Duke University School of Medicine, Durham, NC 07/2018 – 04/2019
Electroconvulsive Therapy Residency Fellowship
>400 hours of training; Certified Competency

Veterans Affairs Health Care System, Durham, NC 07/2017 – 04/2019
Psychosocial Rehabilitation and Recovery Center and
Mental Health Intensive Case Management, Psychiatry Residency Emphasis
>600 hours of training

Academic Medical Center at University of Amsterdam, Amsterdam, the Netherlands 04/2005 –08/2005
Summer Fellowship in Addiction Science and Policy
Certificate of Completion with Highest Honors

CERTIFICATIONS

Buprenorphine Training, formally known as Waiver and Certification	12/2020 – present
American Board of Psychiatry and Neurology	09/2019 – present
High-Fidelity Assertive Community Treatment, NBCC, ACEP	05/2019 – present
Zyprexa Relprevv Patient Care Program Prescriber Certification	05/2019 – present
Electroconvulsive Therapy, Credentialed and Certified	03/2019 – present
North Carolina Medical Board Unrestricted License	02/2019 – present
Clozapine REMS Prescriber Certification	09/2014 – present

OTHER PERTINENT EMPLOYMENT HISTORY

Duke University Physician Assistant Program, Durham, NC 11/2014 – 05/2017
Course Director and Instructor, Psychopharmacology Curriculum

Minardi Public Affairs, LLC, Charleston, WV 04/2010 – 06/2012
Consultant
Provided expert opinion regarding a proposed legislation to limit and monitor the sales of methamphetamine precursor reagents. This bill is now known as West Virginia Code 4

Becton-Dickinson Biosciences, Lexington, KY; San Diego, CA; San Jose, CA 08/2001 – 04/2005
Chemist
Developed the standard operating procedure, wrote the software code, and trained employees in *FPLC* (fast-paced liquid chromatography) for monoclonal antibody purification within the BD Biosciences branch of Becton, Dickinson and Company

United States Navy 02/2000 – 03/2005
Officer
Graduated Officer Candidate School with Physical Distinction
Received Honorable Discharge upon voluntary severance

SELECTED AWARDS AND HONORS

Provider Leadership Award 2024 2025
Dartmouth Health/Mary Hitchcock Memorial Hospital

Keene Mayor's Award: 2024 Recipient of the Key to the City 2024
Awarded the Key to the City of Keene for outstanding community contributions

Chair's Award for Outstanding Job Performance 2021
Department of Psychiatry, University of North Carolina School of Medicine

Outstanding Contribution During COVID-19 Pandemic 2020
Department of Psychiatry, University of North Carolina School of Medicine

Second-Place, Best Research Presentation 2018
North Carolina Psychiatric Association Annual Meeting

Anagene B. Heiner Memorial Oral Presentation Winner—all Categories 2012
25th Annual Marshall University School of Medicine Research Day

Featured in "Research Spotlight" 2011
West Virginia Medical Journal Special Issue on Substance Abuse

Upcoming Investigator Award 2010
West Virginia Medical Journal

Anagene B. Heiner Memorial Oral Presentation Winner—Basic Sciences 2010
23rd Annual Marshall University Research Day

Tavel Award for Outstanding Young Investigators 2009-2010
Society for Free Radical Biology and Medicine

Best Graduate Student Oral Presentation Award 2008, 2009
West Virginia Academy of Science

Scholarship for Promising Young Investigators 2008
Blending Addiction Science and Treatment Conference, National Institute on Drug Abuse

RESEARCH AND CLINICAL SERVICE GRANT FUNDING

i. Completed

Title: UNC-Vaya Health Youth Clozapine Clinic and First Episode Psychosis Expansion 10/2023 – 6/2024
Type: Direct Service Grant
Source: Vaya Health Local Management Entity/Managed Care Organization
Amount: $126,312
PI: Asbury
Percent Effort: 10%

Title: UNC Encompass First Episode Psychosis Program---Central NC Expansion 9/2023 – 9/2024
Type: American Rescue Plan Act Mental Health Block Grant Funding
Source: SAMHSA/NC-DHHS Pass Through Funding
Amount: $514,792
PI: Asbury
Percent Effort: 15%

Title: Western Carolina Early Episode Psychosis Program (We Care2 Program) 9/2023 – 9/2024
Type: Community Mental Health Services Block Grant
Source/Number: SAMHSA
Amount: $1,204.047
Multiple PI: Asbury, Steve Buie, MD (Chair, Mountain Area Health Education Center, Asheville, NC), and Tim Evans, MSW (CEO, Mountain Community Health Partners, Micaville, NC)
Percent Effort: 20%

Title: North Carolina First Episode Psychosis Outreach and Education Program 11/2022 – 9/2024
Type: Community Mental Health Services Block Grant
Source/Number: SAMHSA; Centers **1444-5226-XI-3B** and **1461-5226-XI-3B**
Amount: $785,352
PI: Asbury
Percent Effort: 15%

Title: UNC Encompass First Episode Psychosis Program---Central NC Expansion 5/2023 – 9/2023
Type: American Rescue Plan Act Mental Health Block Grant Funding
Source: SAMHSA/NC-DHHS Pass Through Funding; Centers **1444-5226-XI-2J** and **1461-5226-XI-2J**
Amount: $69,000
PI: Asbury
Percent Effort: 15% (for 4 months)

Title: Creation and Implementation of a Rural Pilot for Geographically Marginalized and Underserved Populations in Appalachia North Carolina: the Western Carolina Early 7/2022 – 9/2023

Episode Psychosis Program (We Care2 Program)
Type: Community Mental Health Services Block Grant
Source/Number: SAMHSA/Centers **1444-5226-XI-2J** and **1461-5226-XI-2J**
Amount: $1,085,763
Multiple PI: Asbury, Steve Buie, MD (Chair, Mountain Area Health Education Center, Asheville, NC), and Tim Evans, MSW (CEO, Mountain Community Health Partners, Micaville, NC)
Percent Effort: 20%

Title: Randomized controlled trial of pyridoxine for tardive dyskinesia — 05/2019 – 07/2022
Source: Foundation of Hope, Raleigh, NC
Amount: $99,905
PI: Fred Jarskog, MD (UNC-Chapel Hill)
Role: Co-Investigator
Percent Effort: 10%

Title: Novel pharmacotherapy strategies for obesity in schizophrenia — 05/2019 – 07/2022
Source/Number: NIMH/**R01DK105526**
Amount: $2,134,346
PI: Fred Jarskog, MD (UNC-Chapel Hill)
Role: Co-Investigator
Percent Effort: 10%

Title: A Mechanistic Study of Methamphetamine Neurotoxicity: Involvement of HO-1 & MnSOD — 07/2009 – 06/2011
Type: Ruth L. Kirschstein Individual Predoctoral NRSA
Source/Number: NIH/NIDA; **F30 DA 025445-01**
Amount: $325,000
PI: Asbury and Maragos

Title: Investigating the Role of Redox-Status on Transcription Factors Involved in Dopamine-Induced Neurotoxicity — 07/2005 – 06/2009
Type: STEM Grant
Source: West Virginia Higher Education Policy Commission
Amount: $200,000
PI: Asbury and Niles

PROGRAM DEVELOPMENT

North Carolina Youth Clozapine Clinic — 10/2023
UNC Center for Excellence in Community Mental Health
Raleigh, NC

Conceptualized, secured funding, and operationalized a clozapine clinic for individuals residing in the Vaya Health catchment area (western and central North Carolina) who are between 14-18 years of age, on clozapine or would benefit from a clozapine trial, and not eligible for first episode psychosis services. In person and telehealth service delivery.

UNC Encompass First Episode Psychosis Program Central Carolina Expansion — 03/2023
UNC Center for Excellence in Community Mental Health

Raleigh, NC

Conceptualized, secured funding, and operationalized an expansion of the UNC Encompass first episode psychosis program to provide coordinated specialty care services (NAVIGATE model) to seven underserved counties in central North Carolina. In person and telehealth service delivery.

North Carolina First Episode Psychosis Outreach and Education Program 11/2022
North Carolina Division of Mental Health and UNC Center for Excellence in Community Mental Health
Chapel Hill and Raleigh, NC

Secured funding and operationalized a state-wide outreach, education, and marketing campaign aimed at increasing awareness of first episode psychosis and minimizing the delay in initial treatment contact. This program targets places of higher education, high schools, places of faith, police and other first responders, primary care clinics, and families/natural supports of those at risk of developing a psychotic disorder. Special emphasis placed on outreach to under-represented, marginalized, and diverse populations.

Project ECHO Hub: UNC Center for Excellence in Community Mental Health 10/2022
UNC Center for Excellence in Community Mental Health
Chapel Hill, NC

Created and lunched a Project ECHO Hub aimed at optimizing clinical care for those with serious mental illness. This Hub will launch three initial 12-18 week ECHO Programs focusing on clozapine use, use of long-acting antipsychotic medication, and management psychotropic-induced metabolic side effects. The targeted is international United States.

Western Carolina Early Episode Psychosis Program (We Care2) 7/2022
Mountain Community Health Partners, Mountain Area Health Education Clinic, and UNC Center for Excellence in Community Mental Health
Micaville, NC

Conceptualized, secured funding, and implemented a rural, integrated care model of first episode psychosis services for geographically marginalized, underserved, and under-resourced populations in Appalachia North Carolina. This program is imbedded in a Federally Qualified Health Center and is a multi-institution collaboration.

Western North Carolina Clozapine Clinic 7/2022
Mountain Area Health Education Clinic and University of North Carolina Center for Excellence in Community Mental Health
Asheville, NC

Conceptualized and provided technical support and clinical consultation for the development and operation of a clozapine-capable clinic in western North Carolina. Also, utilized philanthropic donation to fund 20% effort for a clozapine care manager for this clinic. This is a multi-institution collaboration.

REGIONAL, STATE, AND NATIONAL PROFESSIONAL SERVICE APPOINTMENTS

Co-Chair, Mission Zero ("Back Door") 05/2025 – present
New Hampshire Department of Health and Human Services
Concord, NH

Director, North Carolina First Episode Psychosis Outreach and Education Program 01/2023 – 10/2023
North Carolina Department of Mental Health and UNC Center for Excellence in Community Mental Health
Raleigh, NC

Expert Member, SMI Advisor Center for Clozapine Excellence 11/2022 – 08/2024
American Psychiatric Association
Washington, D.C.

Director, Project ECHO Program: Increasing Clozapine Utilization in North Carolina through the Transfer of Knowledge 10/2022 – 10/2023
UNC Center for Excellence in Community Mental Health
Raleigh, NC

Director, UNC-MAHEC-MCHP Western Carolina Early Episode Psychosis Program 07/2022 – 10/2023
Mountain Area Health Education Clinic and Mountain Community Health Partners
Asheville, NC and Micaville, NC

Consultant, Vaya Health Local Management Entity/Managed Care Organization 7/2021 – 10/2023
Ashville, NC

Consultant, Alliance Health Local Management Entity/Managed Care Organization 03/2021 – 10/2023
Research Triangle Perimeter, NC

Director, North Carolina Clozapine Network 01/2021 – 10/2023
UNC Center for Excellence in Community Mental Health
Chapel Hill, NC

Expert, North Carolina Clozapine Network Consultation Group 07/2020 – 10/2023
UNC Center for Excellence in Community Mental Health
Chapel Hill, NC

Expert, North Carolina Zyprexa Relprevv Technical Assistance 08/2019 – 10/2023
UNC Center for Excellence in Community Mental Health
Chapel Hill, NC

INSTITUTIONAL LEADERSHIP AND SERVICE

Assistant Director, Strategic Initiatives in Community Mental Health 03/2023 –10/2023
UNC Center for Excellence in Community Mental Health
Chapel Hill, NC

Director, Project ECHO Hub 10/2022 – 10/2023
UNC Center for Excellence in Community Mental Health

Chapel Hill, NC

Medical Director, UNC Encompass First Episode Psychosis Program 07/2022 – 10/2023
UNC Center for Excellence in Community Mental Health
Raleigh, NC

Associate Medical Director, UNC Encompass First Episode Psychosis Program 09/2021 – 06/2022
UNC Center for Excellence in Community Mental Health
Raleigh, NC

Fellowship Director, UNC Community and Public Psychiatry Fellowship 07/2021 – 10/2023
UNC Center for Excellence in Community Mental Health
Chapel Hill, NC

Site Director, Duke Psychiatry Residency Training Program 12/2019 – 10/2023
Duke University School of Medicine
Durham, NC

Medical Director, UNC Wake Assertive Community Treatment Team 05/2019 – 10/2023
UNC Center for Excellence in Community Mental Health
Raleigh, NC

GRAND ROUNDS, CME, AND TEACHING ACTIVITIES

i. Grand Rounds

Increasing Clozapine Utilization through Education, Consultation, and Resource Allocation 03/2022
Department of Psychiatry Grand Rounds
Mountain Area Health Education Center
Asheville, NC

Assertive Community Treatment During a Pandemic: a pro-active approach to Maintaining high-fidelity and optimizing outcomes 06/2021
Department of Psychiatry Grand Rounds
University of North Carolina School of Medicine at Chapel Hill
Chapel Hill, NC

Have We Forgotten about Our Most Vulnerable Patients? Findings from intra- and inter-national population-based studies on end-of-life treatment disparities in those with serious mental illness 06/2019
Division of Palliative Care, Department of Medicine Grand Rounds
Duke University School of Medicine
Durham, NC

Forgotten in the Shadows of Death: end of life treatment considerations for individuals with serious mental illness 03/2019
Department of Psychiatry and Behavioral Sciences Grand Rounds
Duke University School of Medicine
Durham, NC

ii. Continuing Education Lectures

Continuous Community Outreach: Enhancing CSC Awareness and Engagement 02/2024
PEARLS First Episode Psychosis Virtual Learning Community
Geisel School of Medicine at Dartmouth
Hanover, NH

Caring for Those with SPMI: a Practical Approach scheduled for 8/2023
Lunch 'n Learn Continuing Education Series
Mindpath Health of North Carolina
Raleigh, NC

Clozapine 101: Time to Shine 12/2022
The Sunday *Live* Webinars for Continuing Education Series
North Carolina Association of Pharmacists
Durham, NC

Overcoming Barriers and Unlocking Clozapine: A Panel Shares Clinic, System, and State-wide Strategies 11/2022
SMI Advisor
American Psychiatric Association and the Substance Abuse and Mental Health Services Administration
Washington, DC

Assertive Community Treatment 06/2022
North Carolina Psychiatry and Behavioral Health Series
North Carolina Psychiatric Association, Duke AHEC, Southern Regional AHEC
Fayetteville, NC

Reducing the Reluctance of Relprevv 03/2021
Symposium on Improving Outcomes in Psychotic Disorders
Alliance Behavioral Health and Southern Regional AHEC
Raleigh, NC

Long-Acting Injectable Antipsychotics: the evidence, indication, and practical application 02/2021
Symposium on Improving Outcomes in Psychotic Disorders
Alliance Behavioral Health and Southern Regional AHEC
Raleigh, NC

Zyprexa Relprevv Clinic: not as scary as you may think 08/2020
Alliance Assertive Community Treatment Collaborative
Research Triangle Park, NC

iii. Course Director

Recovery-Oriented Treatment of Psychotic Disorders Across a Lifespan 2022 – present
Provides didactic education focused on the treatment and management of psychosis across all ages with emphasis on using recovery-oriented and evidence-based practices (4-5 lectures)
This course is provided in four-to-five, 50-minute lecture series to PGY-2 residents
Approximately 10 residents per year, Duke Psychiatry Residency Training Program

Durham, NC

Lost in the Shadow of Death: Caring for the SMI Population at End-of-Life 2020 – 2022
This course was provided in four-to five, 50-minute lectures to PGY-2/3 residents
Approximately 10 residents per year, Duke Psychiatry Residency Training Program
Durham, NC

Women's Mental Health Symposium 2016
The course was a three-hour symposium delivered by of four experts in women's mental health. The symposium was delivered to all residents of the Duke Psychiatry Residency Training Program
Durham, NC

iv. Lectures
see lecture portfolio, pages 13-15

v. Clinical Teaching
UNC Encompass First Episode Psychosis Program Community Psychiatry Elective for MS3 7/2021 – present
Activity: live, patient-based learning in a first-episode psychosis outpatient program
Duration: 1 hour per week x 4 weeks each block, 10 students per year
Role: Attending Physician

UNC Sub-Internship Psychiatry Elective Rotation for MS4 07/2020 – present
Activity: live, patient-based learning in the community or office
Duration: 8 hours per week for 5 weeks, 4 students/year
Role: Attending Physician

UNC Outpatient Psychiatry Clerkship Rotation on ACT for MS3 05/2020 – present
Activity: live, patient-based learning in the community or office
Duration: 4 hours per week for 5 weeks, 10 students/year
Role: Attending Physician

UNC Kenan Uban Scholars Summer Program for Minority and Diverse Populations for MS2 07/2019 – present
Activity: live, patient-based learning in the community
Duration: 4 hours per week for 2 weeks, 6 students/year
Role: Attending Physician

vi. Attending on Clinical Service
UNC Interventional Psychiatry Residency Elective 02/2022 – present
Activity: live, patient-based learning in electroconvulsive therapy
Duration: 25 hours/week x 8 weeks, ~8 residents per year
Role: Attending Physician

UNC/Duke Encompass First Episode Psychosis Program Community Psychiatry Elective 7/2021 – present
Activity: live, patient-based learning in a first-episode psychosis outpatient program

Duration: 8 hours/week x 52 weeks, 1-2 residents per year
Role: Attending Physician

UNC/Duke Wake ACT Team Community Psychiatry Elective 12/2019 – present
Activity: live, patient-based learning in the community
Duration: 9 hours/week x 52 weeks, 2-3 residents per year
Role: Attending Physician

PRIMARY RESEARCH ADVISING

UNC Master of Public Health 01/2023 – present
Katarina Swarm, MD/MPH candidate
Gillings School of Global Public Health
University of North Carolina at Chapel Hill
Chapel Hill, NC
Master's Paper: "Duration of Untreated Psychosis in the United States: a Scoping Review Focused on Equity"

COVID-19 RESPONSE and QUALITY IMPROVEMENT

Department of Psychiatry Morbidity and Mortality 4/2023
UNC Department of Psychiatry
Chapel Hill, NC

Identified and contributed to learning from a variety of significant systems-related issues leading to improved departmental policies, procedures, and safety measures

COVID-19 Vaccine Clinic for UNC Wake County ACT Clients 03/2021 – 10/2022
UNC Center for Excellence in Community Mental Health
Raleigh, NC

Conceptualized and coordinated a COVID-19 vaccine clinic for individuals on the UNC Wake County ACT Team within two weeks of eligibility to receive the vaccine. Coordinated this effort with a local pharmacy. Offered a total of five clinics that included initial and booster administration. Over 86% of eligible members of the UNC Wake ACT Team were fully vaccinated within three months of eligibility.

COVD-19 Pandemic Standard Operating Procedures and Policies for North Carolina Assertive Community Treatment Teams 03/2020 – 08/2021
North Carolina ACT Coalition and the UNC Institute of Best Practices

Authored and continuously updated the standard operating procedures for North Carolina ACT teams during the COVID-19 pandemic. These policies and procedures were also adopted by other states as their standard operating procedures during the pandemic.

Assertive Community Treatment COVID-19 Readiness Plan for North Carolina 02/2020
UNC Institute of Best Practices and the North Carolina ACT Coalition

Authored a the COVID-19 pre-pandemic readiness plan for the UNC Wake County ACT team that was later adopted as the North Carolina ACT Coalition readiness plan.

Morbidity and Mortality: Learning from Deficits 2015, 2016, 2017
Duke Department of Psychiatry and Behavioral Sciences

Identified and contributed to learning from a variety of significant systems-related issues leading to improved departmental policies, procedures, and safety measures

BIBLIOGRAPHY

i. Books/Book Chapters

Ghafourifar P, **Asbury ML**, Joshi SS, Kincaid ED. Determination of mitochondrial nitric oxide synthase activity. In: Packer L and Cadenas E, editors. Methods in Enzymology. 4th ed. Waltham (MA): Academic Press. 2005.

Asbury, Melinda L., "Mechanisms of Dopamine-Induced Methamphetamine Neurotoxicity" (2020). Theses, Dissertations and Capstones. 1322.

iii. Refereed Articles

Belson C, Bruce L, Gilmore J, **Asbury M**, Jarskog F, Hall A, Bareis N, Zeng X. Understanding clozapine prescribing patterns and disparities among North Carolina Medicaid adults with schizophrenia and schizoaffective disorder. North Carolina Medical Journal. *In review*

Tsai S, Sun M, **Asbury, ML**, Weber JM, Truong T, Deans E. Novel Spaced Repetition Flashcard System for the In-Training Examination for Obstetrics and Gynecology. Med Sci Educ. 2021 May;31(4):1393-1399.

Barbour A, **Asbury ML**, Web J, Riordan PA, Prakken S. Opioid-Induced Somatic Activation: Prevalence in a Population of Patients with Chronic Pain. Cureus. 2020 May;12(5):e7911, 1-7.

x. Refereed Oral Presentations and/or Abstracts

Invited Presentations

Riordan P, **Asbury M**, Cutson T. Palliative care and serious persistent mental illness: two cases of catatonia as the terminal diagnosis. American Academy of Hospice and Palliative Care. Orlando, FL. 2018.

Asbury ML and Miller ML. Learning to Let That Thought Go: How Cognitive Behavioral Therapy Facilitated Reduced Medication Regimen in a Patient with Chronic Schizophrenia and Obsessive Compulsive Disorder. 2018 Annual Meeting and Scientific Session of the North Carolina Psychiatric Association. Asheville, NC. 2018.

Asbury ML, Tassone MI, Kiningham KK. The specific mechanism by which dopamine-induces MAPK P38 activation serves as a molecular switch between cellular protection and destruction in a model of methamphetamine neurotoxicity. Marshall University School of Medicine 25th Annual Research Day. Huntington, WV. 2012.

Asbury ML, Tassone MI, Kiningham KK. The Role of Dopamine D1 Receptors in p38 Phosphorylation and Redox-Sensitive AP-1. 16th Annual Meeting of the Society for Free Radical Biology and Medicine. San Francisco, CA. 2009.

Asbury ML, Tassone MI, Marcelo AJ, Kiningham KK. Acute dopamine stimulation of neuroepithelioma cells causes AP-1 transcription factor activation, oxidative stress and apoptosis: a model for methamphetamine-induced neurodegeneration. Marshall University School of Medicine 21st Annual Research Day. Huntington, WV. 2007.

Asbury ML, Tassone MI, Marcelo AJ, Cook CR, Kiningham KK. Acute dopamine stimulation in SK-N-MC neuroepithelioma cells causes activation of the redox-sensitive AP-1 transcription factor, oxidative stress, and apoptosis. 13th Annual Meeting of the Society for Free Radical Biology and Medicine. Denver, CO. 2006.

Published Abstracts

Guidry A, **Asbury ML**, Bolkhir W, Rushton TC. Treatment of Cryptococcal Meninhitis in an Immunocompetent Patient. American College of Physicians WV Chapter Meeting. Roanoke, WV. 2010.

Asbury ML, Tassone MI, Green T, Kiningham KK. Acute dopamine stimulation causes apoptosis in SK-N-MC cells through D1 receptor stimulation, MAPK p38 phosphorylation, AP- activation, and lack of MnSOD adaptive response: an in vitro model of methamphetamine neurotoxicity. Society for Neuroscience. Chicago, IL. 2009.

Asbury ML, Tassone MI, Kiningham KK. Heme oxygenase-1 Induction: a p38-mediated, redox sensitive, cellular response to acute dopamine stimulation in an invitro model of addiction. 14th Annual Meeting of the Society for Free Radical Biology and Medicine. Washington, DC. 2007.

Ghafourifar P, **Asbury M**, Joshi S. The role of heart mitochondrial nitric oxide synthase in hypoxia/reoxygenation-induced oxidative stress and apoptosis. 27th Annual Meeting of the International Society of Heart Research. New Orleans, LA. 2005.

LECTURE PORTFOLIO

Schizophrenia and Schizoaffective Disorder: Diagnosis and Management 2022 – present
This lecture is 2 hours and is given to PGY-1 residents
Mountain Area Health Education Center
Asheville, NC

Delusional Disorder and Prodromal States: Diagnosis and Management 2022 – present
This lecture is 2 hours and is given to PGY-1 residents
Mountain Area Health Education Center Psychiatry Training Program

Asheville, NC

Examining Long-Term Outcomes of Coordinated Specialty Care Models for FEP: The "Theoretical" Importance of Intervening at Clinical High Risk 2022 – present
This lecture is 50-minutes and is given to Duke PGY-2 residents
Duke Psychiatry Residency Training Program
Durham, NC

Functional and Cognitive Changes Associated with Duration of Untreated Psychosis in those with First or Early Episode Psychosis 2022 – present
This lecture is 50-minutes and is given to Duke PGY-2 residents
Duke Psychiatry Residency Training Program
Durham, NC

Neuroanatomical Changes Associated with Duration of Untreated Psychosis in those with First or Early Episode Psychosis 2022 – present
This lecture is 50-minutes and is given to Duke PGY-2 residents
Duke Psychiatry Residency Training Program
Durham, NC

Diagnosing and Treating the First Episode and Clinical High-Risk Populations 2021 – present
This lecture is 50-minutes and is given to Duke PGY-2 residents
Duke Psychiatry Residency Training Program
Durham, NC

Assertive Community Treatment: an overview of practice and review of the evidence 2020 – present
This lecture is 50-minutes and is given to UNC PGY-2 Psychiatry Residents
UNC Psychiatry Training Program
Chapel Hill, NC

Psychopharmacologic Considerations at the End-of-Life for those with SPMI 2019 – 2021
This lecture was 50-minutes and was given to Duke PGY-3 residents
Duke Psychiatry Residency Training Program
Durham, NC

Recovery-Informed Approach to Psychiatric Advanced Directives and End-of-Life Goals 2019 – 2021
This lecture was 50-minutes and was given to Duke PGY-3 residents
Duke Psychiatry Residency Training Program
Durham, NC

Diagnostic Dilemmas at End of Life for those with SPMI 2019 – 2021
This lecture was 50-minutes and was given to Duke PGY-3 residents
Duke Psychiatry Residency Training Program
Durham, NC

Palliative Care in Persons with Serious and Persistent Mental Illness: Special Considerations through Case-Based Learning 2019
This lecture was 90-minutes and was given to interprofessional fellows
Interprofessional Fellowship in Psychosocial Rehabilitation

Mental Illness Education, Research, and Clinical Center
Durham VA Medical Center
Durham, MC

Pharmacology Case Presentations II 2014 – 2017
This lecture was 90-minutes and was given to Duke physician assistant students
Duke Physician Assistant Program
Durham, NC

Pharmacology Case Presentations I 2014 – 2017
This lecture was 90-minutes and was given to Duke physician assistant students
Duke Physician Assistant Program
Durham, NC

Pharmacology of Treatments for Anxiety Disorders 2014 – 2017
This lecture was 90-minutes and was given to Duke physician assistant students
Duke Physician Assistant Program
Durham, NC

Pharmacology of Treatments for Sleep Disorders 2014 – 2017
This lecture was 90-minutes and was given to Duke physician assistant students
Duke Physician Assistant Program
Durham, NC

Pharmacology of Treatments for Bipolar Disorder 2014 – 2017
This lecture was 90-minutes and was given to Duke physician assistant students
Duke Physician Assistant Program
Durham, NC

Pharmacology of Antipsychotics II 2014 – 2017
This lecture was 90-minutes and was given to Duke physician assistant students
Duke Physician Assistant Program
Durham, NC

Pharmacology of Antipsychotics I 2014 – 2017
This lecture was 90-minutes and was given to Duke physician assistant students
Duke Physician Assistant Program
Durham, NC

Addiction Medicine and Science: an overview 2009 – 2012
This lecture was 50-minutes and was given to Marshall University School of Medicine third-year medical students
Joan C. Edwards School of Medicine at Marshall University
Huntington, WV

Addiction Medicine and Science: methamphetamine and stimulants 2009, 2011, 2012
This lecture was 50-minutes and was given to Marshall University School of Medicine third-year medical students
Joan C. Edwards School of Medicine at Marshall University
Huntington, WV

Addiction Medicine and Science: alcohol and opiates 2009, 2011, 2012
This lecture was 50-minutes and was given to Marshall University School of Medicine third-year medical students
Joan C. Edwards School of Medicine at Marshall University
Huntington, WV

Pharmacology of Anticonvulsants 2007, 2009 – 2012
This lecture was 50-minutes and was given to Marshall University School of Medicine second-year medical students and second-year biomedical sciences graduate students
Joan C. Edwards School of Medicine at Marshall University
Huntington, WV

Pharmacology of Stimulants 2007, 2009 – 2012
This lecture was 50-minutes and was given to Marshall University School of Medicine second-year medical students and second-year biomedical sciences graduate students
Joan C. Edwards School of Medicine at Marshall University
Huntington, WV

Immunotoxicology 2007 – 2011
This lecture was 50-minutes and was given to Marshall University School of Medicine second and/or third year biomedical sciences graduate students
Joan C. Edwards School of Medicine at Marshall University
Huntington, WV

Neurotoxins 2007 – 2011
This lecture was 50-minutes and was given to Marshall University School of Medicine second and/or third year biomedical sciences graduate students
Joan C. Edwards School of Medicine at Marshall University
Huntington, WV

Toxicology of Stimulants 2007 – 2011
This lecture was 50-minutes and was given to Marshall University School of Medicine second and/or third year biomedical sciences graduate students
Joan C. Edwards School of Medicine at Marshall University
Huntington, WV

KAREN P. JOHNSON, MPH

QUALIFICATIONS

- Extensive experience in health care operations and practice management in private practices, hospitals and academic medical centers.
- Proven leader with ability to motivate and work successfully with physicians, mid-level providers, clinical and administrative staff.
- Fields of focus: strategic planning and implementation, physician governance, financial management, revenue cycle management, new office development and build-out, and resource allocation.

PROFESSIONAL EXPERIENCE

Monadnock Family Services, Keene, NH **05/25 – present**
Chief Operating Officer

Cheshire Medical Center / Dartmouth-Hitchcock, Keene, NH
Director of Ambulatory Services **11/14 – 06/25**
Oversee all financial and operational processes of Departments. Responsibilities include patient experience, employee engagement, schedule optimization, efficient use of resources, budgeting, strategic planning, leader development, process standardization and improvement, and maintaining policies and procedures.

Primary Care **10/21 – present**

Departments include: Family Medicine, Pediatrics, Family Medicine Residency, Dermatology, Outpatient Psychiatry

52 Providers, 136 Staff, 6 leaders, 6 locations

Accomplishments:

- Re-organization of Family Medicine Department; standardization of roles and processes across on-campus department to improve efficiency and eliminate redundancy
- Implementation of DH Patient Access Center to improve patient access, appointment scheduling and nurse triage
- Oversight of Primary Care provider coding training and schedule optimization, resulting in 11% increase in overall wRVU percentile

Specialty Medicine **11/14 – 10/21**

Departments included: Allergy, Cardiovascular Services, Dermatology, Employee & Occupational Health, Endocrinology, Gastroenterology, Nephrology, Neurology, Pain Management, Pulmonary, Rheumatology, Wound Care

31 Providers, 66 Staff, 4 leaders, 5 locations

Special Project Assignments **1/20 – 10/21**

Coordinated multiple special projects, focusing on standardization across the organization.

Projects included:

- Established comprehensive wound care clinic
- Diabetes care standardization across ambulatory clinics
- Elimination of samples in the ambulatory setting
- Increasing EMR portal enrollment
- Ambulatory scheduling optimization

MedStar Georgetown University Hospital, Washington, DC
Department of Plastic and Reconstructive Surgery, Administrator 11/06 – 10/14

Oversaw all financial and operational responsibilities for a single-specialty academic department, which included 10 faculty, 1 fellow, 14 affiliated physicians, 18 residents, 6 non-physician providers and 21 clinical and administrative staff.

Integrated HealthCare, LLC, Stamford, CT 2/03 – 1/06
Manager

Virginia Pediatric Group, LTD., Fairfax, VA
Practice Administrator 10/98 – 7/02

AllCare, Oxon Hill, MD
East Coast Operations Manager 3/98–7/98

Scottish Rite Pediatric Partners, Atlanta, GA
Practice Manager 6/96-2/98

Metcalf & Eddy, Inc., Somerville, NJ
Project Assistant 9/89-8/94

EDUCATION

Emory University, Rollins School of Public Health, Atlanta, GA 12/95
Master of Public Health; Concentration: Health Policy and Management

Franklin and Marshall College, Lancaster, PA 5/89
Bachelor of Arts; Major: Business Administration/Management

ASSOCIATIONS

American College of Healthcare Executives (ACHE), Member since 2020
Medical Group Management Association (MGMA), Member since 1995

COMMUNITY BOARD OF DIRECTORS

Monadnock Family Services (MFS) 7/22 to present
Chair, Quality Committee 2024
Member, Operations Committee
Colonial Theatre of Performing Arts 7/15 – 7/22
Member, Finance Committee
Board Secretary, 2019-2022

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

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and The Community Council of Nashua, NH dba Greater Nashua Mental Health ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on March 26, 2025 (Item #5B), and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

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

   $13,654,199

2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

3. Modify Exhibit B– Amendment #2, Scope of Services, Section 10., Section header only, to read.

   10. Critical Time Intervention (Effective through June 30, 2026)

4. Modify Exhibit C – Amendment #2, Payment Terms, Section 1, to read:

   1. This Agreement is funded by:

      1.1. 2.42% Federal funds, Block Grants for Community Mental Health Services, as awarded on 2/23/23, 5/16/24 and 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM087375, FAIN B09SM089640, FAIN B09SM090358.

      1.2. 1.34% Federal funds, PROHEALTH NH, as awarded on 8/25/22, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.243, FAIN H79SM080245.

      1.3. 96.06% General funds.

      1.4. 0.18% Other funds (Behavioral Health Services Information System).

5. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.1. Table 1, to read:

   6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 7,080.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 1,768,077.00	$ 1,768,077.00	$ 1,768,077.00	$ 1,768,077.00	$ 7,072,308.00
Mobile Crisis Apartments Occupancy	$ 143,000.00	$ 143,000.00	$ -	$ -	$ 286,000.00
Assertive Community Treatment Team (ACT) - Adults	$ 450,000.00	$ 450,000.00	$ 450,000.00	$ 450,000.00	$ 1,800,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Rehabilitation for Empowerment, Education and Work (RENEW)	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 24,000.00
Child and Youth Based Programming and Team Based Approaches (BCBH)	$ 140,000.00	$ 140,000.00	$ 140,000.00	$ 140,000.00	$ 560,000.00
General Training Funding	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 60,000.00
First Episode Psychosis Programming	$ 60,000.00	$ 60,000.00	$ 70,000.00	$ 100,000.00	$ 290,000.00
Deaf Services Funding	$ 326,500.00	$ 326,500.00	$ 326,500.00	$ 326,500.00	$ 1,306,000.00
System of Care 2.0	$ 263,028.00	$ -	$ -	$ -	$ 263,028.00
ProHealth NH Grant	$ 183,115.00	$ -	$ -	$ -	$ 183,115.00
Critical Time Intervention	$ -	$ -	$ 195,000.00	$ -	$ 195,000.00
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ 246,103.00	$ -	$ 246,103.00
Uncompensated Care Mitigating Funds	$ -	$ -	$ 588,604.00	$ 588,604.00	$ 1,177,208.00
Total	**$ 3,388,990.00**	**$ 2,937,847.00**	**$ 3,844,554.00**	**$ 3,438,451.00**	**$ 13,609,842.00**
SFY2023	$ 44,357.00				$ 44,357.00
TOTALS					$ 13,654,199.00

6. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.14., Section header only, to read:

   6.14. Critical Time Intervention (Effective through June 30, 2026):

7. Modify Exhibit C – Amendment #2, Payment Terms, Sections 6.14.8. through 6.14.9. to read:

   6.14.8. The Contractor may be eligible to receive payments to address extraordinary costs incurred in the fulfillment of this Agreement (herein contingency payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $25,000 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

   6.14.8.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

   6.14.8.2. Be eligible for contingency payments, which support program related costs that exceed per diem and flex funding line items defined in Exhibit C-7, Budget – Amendment #2, and meet criteria as outlined by the Department at the time of application.

   6.14.9. The Contractor may be eligible to receive incentive payments in the fulfillment of program goals as described in Table 2 below (herein incentive payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $221,103 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

   6.14.9.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

   6.14.9.2. Be eligible to receive incentive payments upon achieving the Incentive Payment Goals as described below in Table 2 through June 30, 2026. The Contractor shall provide supporting documentation to demonstrate

achievement of the Incentive Payment Goals, as requested by the Department.

6.14.9.2.1. Table 2

#	Incentive Payment Goal	Total Incentive Payments
1	For each individual referred and having a Pre-CTI visit, and one (1) qualifying encounter during Phase 1 with a CTI Coach, CMHCs may be qualified for incentive payments.	$350 per individual
2	For each individual qualified CTI-program graduate, CMHCs may be qualified for incentive payments.	$500 per individual

6.14.9.2.2. "Qualifying Encounter" for this incentive payment shall mean an interaction with an enrolled CTI client in which progress was discussed or made towards the Phase Plan during Phase 1.

6.14.9.2.3. "Graduate" for this incentive payment shall mean a CTI client who enrolled in CTI and successfully completed 9 consecutive months of the program during State Fiscal Year 2026; and/or seven (7) months of active participation and two (2) months of inactive participation, and have a closeout/final meeting within 14 days per or post the 9 month date.

6.14.9.3. The incentive target shall be available on a quarterly basis in SFY 2026, until the statewide total price limitation is reached, and based on data submitted by the Contractor via the Phoenix reporting system.

6.14.9.4. The Department will communicate eligibility for incentive payment achievement and reimbursement to the Contractor's CTI Supervisor and finance representative on a quarterly basis.

8. Modify Exhibit C – Amendment #2, Payment Terms, by adding Section 6.15. to read:

6.15. Uncompensated Care Mitigating Funds: The Department shall make a one-time payment to the Contractor within 30 days of the effective date of Amendment #3, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to mitigate the effects of uncompensated care in SFY 2026 . The Contractor must enter data within 30 days following the end of SFY 2026, including, but not limited to uninsured individuals, into the Department's Phoenix system. This data will be used to reconcile the one-time payment with actual utilization. Further, the Department shall make quarterly payments to the Contractor, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to mitigate the effects of uncompensated care for SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

9. Modify Exhibit C-7 Budget – Amendment #2, by replacing it in its entirety with Exhibit C-7, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/21/2026
Date

DocuSigned by:
Katja S. Fox
ED9D2B0FC81F4F2...
Name: Katja S. Fox
Title: Director

The Community Council of Nashua, NH dba
Greater Nashua Mental Health

1/20/2026
Date

Signed by:
Cynthia L Whitaker
984332A5D30B451...
Name: Cynthia L Whitaker
Title: President and CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/21/2026
Date

DocuSigned by:
Robyn Guarino
74873484494146D...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

New Hampshire Department of Health and Human Services	
Contractor Name:	The Community Council of Nashua, N.H. DBA Greater Nashua Mental Health
Budget Request for:	Critical Time Intervention
Budget Period:	SFY2026 - SFY2027
Indirect Cost Rate (if applicable)	0.00%

Line Item	SFY 2026	SFY2027
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
Flex Funds (pre approval needed)	$8,000	$0
Incentive Payments (Shared Price Limitation)	$0	$0
Per Diem Expenses	$187,000	$0
Contingency Exp. (Shared Price Limitation)	$0	$0
Other - Other (specify below)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$195,000	$0
Total Indirect Costs	$0	$0
Subtotals	**$195,000**	**$0**
	TOTAL	**$195,000**

Contractor Initials: Initial

Date: 1/20/2026

State of New Hampshire
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE COMMUNITY COUNCIL OF NASHUA, N.H. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on December 24, 1923. 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: **63050**
Certificate Number: **0007667105**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 13th day of January A.D. 2026.

David M. Scanlan
Secretary of State

State of New Hampshire
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that GREATER NASHUA MENTAL HEALTH is a New Hampshire Trade Name registered to transact business in New Hampshire on November 13, 2018. 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: **807172**
Certificate Number: **0007718528**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 16th day of January A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Diane Vienneau, Board Chair, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of The Community Council of Nashua, N.H. dba Greater Nashua Mental Health.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 14, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Cynthia L. Whitaker, PsyD, MLADAC, President & Chief Executive Officer (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Community Council of Nashua, N.H. dba Greater Nashua Mental Health to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 1/14/2026

Diane Vienneau

Signature of Elected Officer
Name: Diane Vienneau
Title: GNMH Board Chair

Amendment #3 of the Mental Health Services contract (SS-2024-DBH-01-MENTA-06-A03) with the NH Department of Health and Human Services for the periods of FY26 and FY27 for a total of $3,255,950.00 for FY26 and $2,849,847.00 for FY27.

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/14/2026

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

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

PRODUCER Fred C. Church Insurance 41 Wellman Street Lowell MA 01851	CONTACT NAME: PHONE (A/C, No, Ext): 978-458-1865 FAX (A/C, No): 978-454-1865 E-MAIL ADDRESS: jennifer.norton@assuredpartners.com
INSURED GREANAS-01 Community Council of Nashua NH, Inc. dba Greater Nashua Mental Health 100 West Pearl Street Nashua NH 03060	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : Philadelphia Indemnity Insurance Company — 18058 INSURER B : Granite State HC & HS Trust INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 365012589 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:			PHPK2727885	11/12/2025	11/12/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY X SCHEDULED AUTOS X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY			PHPK2727886	11/12/2025	11/12/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Comp Ded - $500	$ 1,000,000 $ $ $ $ Col Ded $1,000
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			PHUB924485	11/12/2025	11/12/2026	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		P02534HCHS2026	1/1/2026	1/1/2027	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
A	Professional Liability Abuse & Molestation			PHPK2727885	11/12/2025	11/12/2026	See below for limits	

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

Professional Liability (Claims Made): $1,000,000 / $3,000,000
Abuse & Molestation (Claims Made): $500,000 / $1,000,000
Note: Umbrella is not excess of the abuse
The State of New Hampshire, Department of Health and Human Services is included as an additional insured, as per agreement in written contract or agreement and per general liability endorsement PI-GLD-HS (10/11).

CERTIFICATE HOLDER

State of New Hampshire
Department of Health and Human Services
129 Pleasant Street
Concord NH 03301-3857

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

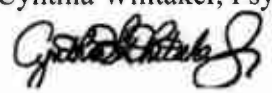
NONPROFIT COVER SHEET

A. Entity Name: The Community Council of Nashua, N.H. DBA Greater Nashua Mental Health

B. Entity's Contact Information:

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

Name / Phone / Email:
Dr. Cynthia Whitaker, PsyD, MLADC / 603-889-6147 x 3659 / whitakerc@gnmhc.org

Person responsible for Accuracy and Completeness of information provided:
Name: Dr. Cynthia Whitaker, PsyD, MLADC Title: President & Chief Executive Officer
Signature: 

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Diane Vienneau (Chair)	Nashua School District
Michelle Gardner (Vice Chair)	Executive Director of Behavioral Health Services, Southern NH Medical Center
Diana Walsworth (Secretary)	Director, Fidelity Investments
Gerard Hadley (Treasurer)	VP of Finance, St. Joseph Hospital
Claire Beliveau	Healthcare Finance Executive
Pamela Burns	Dental Hygienist
James S. Fasoli	Retired: BAE
Michelle Gardner	Executive Director of Behavioral Health Services, Southern NH Medical Center
Gerard Hadley	VP of Finance, St. Joseph Hospital
Beth O'Brien	Branch Office Manager, Bank of New Hampshire
Elizabeth Sheehan	Retired: HR Director
Diana Walsworth	Director, Fidelity Investments
Brian Winslow	Executive Director Philanthropy, St. Joseph Hospital
Diane Vienneau	Nashua School District

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

Name	Role	Annual Salary	Amount Paid From This Contract
Cynthia Whitaker	President & CEO	$203,590.40	$0.00
Maureen Ryan	COO	$144,663.48	$0.00

Pamela Wilson	CFO	$141,003.20	$0.00
Marilou Patalinjug Tyner, MD	Chief Medical Officer	$294,172.84	$51,480.25
Patrick Ulmen	Chief Information Officer	$89,305.84	$0.00
Carol Vallee	VP of Human Resources	$126,069.58	$0.00
Jim Gamache	VP of Quality and Corporate Compliance	$141,848.20	$0.00

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

E. Check one of the following:

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

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1450	Community Council of Nashua	7 Prospect Street	Nashua	NH	03060-3921	G	5/15/2026

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

GNMH Greater Nashua Mental Health

The Community Council of Nashua, N.H. dba Greater Nashua Mental Health

Mission Statement

Empowering all people to thrive through excellent care, community engagement, and a commitment to innovation and growth.

Administrative Office
100 West Pearl Street, Nashua, NH 03060

(603) 889-6147
www.gnmh.org

BerryDunn

GNMH Greater Nashua Mental Health

FINANCIAL STATEMENTS

June 30, 2024

(With Comparative Totals for June 30, 2023)

With Independent Auditor's Report

BerryDunn

INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Community Council of Nashua, NH, Inc.
d/b/a Greater Nashua Mental Health

Opinion

We have audited the accompanying financial statements of The Community Council of Nashua, NH, Inc. d/b/a Greater Nashua Mental Health (the Organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets, functional revenues and expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Basis for Opinion

We conducted our audit in accordance with U.S. generally accepted auditing standards (U.S. GAAS). 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 the Organization 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 opinion.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, the Organization adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, during the year ended June 30, 2024. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern 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 U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS we:

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

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

Board of Directors
The Community Council of Nashua, NH, Inc.
d/b/a Greater Nashua Mental Health

Report on Summarized Comparative Information

We have previously audited the Organization's 2023 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 6, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
December 2, 2024

THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH

Statement of Financial Position

June 30, 2024
(With Comparative Totals for Year Ended June 30, 2023)

	2024	2023
ASSETS		
Cash and cash equivalents	$ 1,151,048	$ 6,124,028
Accounts receivable, net of allowance for credit losses and contractual's of $546,246 in 2024 and $212,321 in 2023	547,537	406,996
Grants receivable, net	2,980,485	970,436
Investments	5,594,589	11,127,207
Prepaid expenses	364,106	304,256
Right-of-use assets (ROU) - operating	548,437	660,417
Property and equipment, net	8,544,148	3,171,952
Total assets	$ 19,730,350	$ 22,765,292
LIABILITIES AND NET ASSETS		
Liabilities		
Line of credit	$ 750,000	$ -
Accounts payable and accrued expenses	79,017	570,749
Accrued payroll and related activities	703,153	747,892
Accrued vacation	750,829	658,242
Estimated third-party liability	203,127	820,419
Deferred revenue	-	109,736
Lease obligations - operating	553,528	661,026
Total liabilities	3,039,654	3,568,064
Net assets		
Without donor restrictions		
Undesignated	13,750,980	16,468,566
Board-designated	2,587,969	2,402,168
Total without donor restrictions	16,338,949	18,870,734
With donor restrictions	351,747	326,494
Total net assets	16,690,696	19,197,228
Total liabilities and net assets	$ 19,730,350	$ 22,765,292

The accompanying notes are an integral part of these financial statements.

THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH

Statement of Activities and Changes in Net Assets

Year Ended June 30, 2024
(With Comparative Totals for Year Ended June 30, 2023)

	2024			
	Without Donor Restrictions	With Donor Restrictions	Total	Total 2023
Revenues and support				
Program service fees, net	$ 16,616,403	$ -	$ 16,616,403	$ 17,864,412
New Hampshire Bureau of Behavioral Health	3,210,979	-	3,210,979	3,639,395
Federal and state grants	1,450,404	-	1,450,404	1,178,290
Rental income	9,585	-	9,585	7,512
Contributions and support	211,530	-	211,530	144,131
Other	494,867	-	494,867	464,711
Total revenues and support	21,993,768	-	21,993,768	23,298,451
Expenses				
Program services				
Children's and adolescents' services	3,162,411	-	3,162,411	2,758,361
Adult services	6,542,055	-	6,542,055	6,025,371
Older adult services	770,416	-	770,416	624,210
Deaf services	506,754	-	506,754	622,236
Substance abuse disorders	937,390	-	937,390	899,610
Medical services	1,903,995	-	1,903,995	1,835,783
Other programs	3,405,488	-	3,405,488	3,077,656
Total program services	17,228,509	-	17,228,509	15,843,227
General and administrative	7,882,550	-	7,882,550	7,197,311
Development	156,621	-	156,621	95,403
Total expenses	25,267,680	-	25,267,680	23,135,941
(Loss) income from operations	(3,273,912)	-	(3,273,912)	162,510
Other income				
Investment return, net of fees	312,290	5,281	317,571	219,953
Realized and unrealized gains on investments	429,837	19,972	449,809	200,547
Total other income	742,127	25,253	767,380	420,500
Change in net assets	(2,531,785)	25,253	(2,506,532)	583,010
Net assets, beginning of year	18,870,734	326,494	19,197,228	18,614,218
Net assets, end of year	$ 16,338,949	$ 351,747	$ 16,690,696	$ 19,197,228

The accompanying notes are an integral part of these financial statements.

THE COMMUNITY COUNCIL OF NASHUA, NH, INC. D/B/A GREATER NASHUA MENTAL HEALTH

Statement of Functional Revenues and Expenses

Year Ended June 30, 2024
(With Comparative Totals for Year Ended June 30, 2023)

	Children's and Adolescents' Services	Adult Services	Older Adult Services	Deaf Services	Substance Abuse Disorders	Medical Services	Other Programs	Total Programs	General and Administrative	Development	Total	2023 Total
Revenues and support and other income												
Program service fees, net	$ 4,518,454	$ 6,646,229	$ 1,155,494	$ 353,624	$ 293,040	$ 1,121,550	$ 2,528,012	$ 16,616,403	$ -	$ -	$ 16,616,403	$ 17,864,412
New Hampshire Bureau of Behavioral Health	230,295	934,254	-	295,014	524,547	-	1,200,215	3,184,325	26,654	-	3,210,979	3,639,395
Federal and state grants	261,168	50,000	-	-	-	-	1,139,236	1,450,404	-	-	1,450,404	1,178,290
Rental income	-	-	-	-	-	-	-	-	9,585	-	9,585	7,512
Contributions and support	-	-	-	-	20,150	-	-	20,150	-	191,380	211,530	144,131
Other revenues and support	2,863	416,769	-	-	-	-	3,603	423,235	71,582	50	494,867	464,711
Other income	-	-	-	-	-	-	-	-	767,380	-	767,380	420,500
Total revenues and support and other income	$ 5,012,780	$ 8,047,252	$ 1,155,494	$ 648,638	$ 837,737	$ 1,121,550	$ 4,871,066	$ 21,694,517	$ 875,201	$ 191,430	$ 22,761,148	$ 23,718,951

The accompanying notes are an integral part of these financial statements.

THE COMMUNITY COUNCIL OF NASHUA, NH, INC. D/B/A GREATER NASHUA MENTAL HEALTH

Statement of Functional Revenues and Expenses (Concluded)

Year Ended June 30, 2024
(With Comparative Totals for Year Ended June 30, 2023)

	Children's and Adolescents' Services	Adult Services	Older Adult Services	Deaf Services	Substance Abuse Disorders	Medical Services	Other Programs	Total Programs	General and Administrative	Development	Total	2023 Total
Total revenues and support and other income	$ 5,012,780	$ 8,047,252	$ 1,155,494	$ 648,638	$ 837,737	$ 1,121,550	$ 4,871,066	$ 21,694,517	$ 875,201	$ 191,430	$ 22,761,148	$ 23,718,951
Expenses												
Salaries and wages	2,165,557	4,125,708	524,425	317,565	625,712	1,384,227	2,302,697	11,445,891	4,038,831	92,831	15,577,553	14,731,743
Employee benefits	492,975	939,190	119,382	72,292	142,439	315,110	524,194	2,605,582	919,414	21,132	3,546,128	2,684,945
Payroll taxes	161,429	307,547	39,093	23,673	46,643	103,186	171,652	853,223	301,070	6,920	1,161,213	1,020,182
Professional services	3,983	22,463	1,851	34,068	34,346	40,644	51,196	188,551	458,771	64	647,386	994,819
Staff development and recognition	9,102	5,890	298	5,588	21,120	1,026	10,284	53,308	222,513	275	276,096	258,398
Utilities	-	4,068	-	-	-	-	-	4,068	169,697	-	173,765	198,095
Occupancy	151,407	231,110	33,843	18,998	24,537	32,849	147,194	639,938	25,634	5,607	671,179	469,423
Supplies and equipment	13,020	11,966	485	1,819	7,979	6,191	50,364	91,824	199,404	552	291,780	297,238
Software and technology	1,308	-	-	-	-	-	4,559	5,867	680,546	4,250	690,663	425,464
Travel and meals	51,911	125,253	28,142	17,761	9,347	575	20,352	253,341	12,956	187	266,484	217,843
Communications	9,409	27,300	4,050	4,736	1,495	1,377	33,089	81,456	331,394	16,006	428,856	472,435
Client support	15,184	197,226	581	-	9,495	-	4,184	226,670	2,000	506	229,176	182,753
Insurance	-	-	-	-	-	-	4,949	4,949	387,093	-	392,042	352,342
Dues and publications	5,401	-	-	-	-	1,080	175	6,656	54,661	-	61,317	73,843
Other	5	419,596	-	-	1,034	-	1,153	421,788	64,730	5,265	491,783	458,852
Depreciation	81,720	124,738	18,266	10,254	13,243	17,730	79,446	345,397	13,836	3,026	362,259	297,566
Total expenses	3,162,411	6,542,055	770,416	506,754	937,390	1,903,995	3,405,488	17,228,509	7,882,550	156,621	25,267,680	23,135,941
Income (loss) from operations before general and administrative allocation	1,850,369	1,505,197	385,078	141,884	(99,653)	(782,445)	1,465,578	4,466,008	(7,007,349)	34,809	(2,506,532)	583,010
General and administrative allocation	1,926,596	2,940,779	430,644	241,742	312,218	(782,452)	1,872,985	6,942,512	(7,003,339)	60,827	-	-
Change in net assets	$ (76,227)	$ (1,435,582)	$ (45,566)	$ (99,858)	$ (411,871)	$ 7	$ (407,407)	$ (2,476,504)	$ (4,010)	$ (26,018)	$ (2,506,532)	$ 583,010

The accompanying notes are an integral part of these financial statements.

THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH

Statement of Cash Flows

Year Ended June 30, 2024
(With Comparative Totals for Year Ended June 30, 2023)

	2024	2023
Cash flows from operating activities		
Change in net assets	$ (2,506,532)	$ 583,010
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation	362,259	297,566
Realized and unrealized gains on investments	(449,809)	(200,547)
Change in the ROU assets - operating, net of lease obligations - operating	4,482	609
Changes in operating assets and liabilities		
Accounts receivable	(140,541)	(30,758)
Grants receivable	(2,010,049)	9,646
Prepaid expenses	(59,850)	(50,524)
Accounts payable and accrued expenses	(444,128)	249,363
Accrued payroll and related activities	(44,739)	(1,073,919)
Accrued vacation	92,587	137,407
Estimated third-party liability	(617,292)	137,061
Deferred revenue	(109,736)	14,555
Net cash (used) provided by operating activities	(5,923,348)	73,469
Cash flows from investing activities		
Purchases of investments	(1,420,959)	(10,017,009)
Proceeds from the sale of investments	7,403,386	1,081,075
Purchase of property and equipment	(5,782,059)	(304,438)
Net cash provided (used) by investing activities	200,368	(9,240,372)
Cash flows from financing activities		
Net advances on the line of credit	750,000	-
Net decrease in cash and cash equivalents	(4,972,980)	(9,166,903)
Cash and cash equivalents, beginning of year	6,124,028	15,290,931
Cash and cash equivalents, end of year	$ 1,151,048	$ 6,124,028
Supplemental disclosures of noncash activities:		
Acquisition of property and equipment included in accounts payable and accrued expenses	$ -	$ 47,604
Disposal of property and equipment included in accounts payable and accrued expenses in the prior year	$ -	$ 65,370
ROU asset - operating acquired through a lease obligation	$ -	$ 619,165

The accompanying notes are an integral part of these financial statements.

Organization

The Community Council of Nashua, NH, Inc. d/b/a Greater Nashua Mental Health (the Organization) is a comprehensive community health center located in Nashua, New Hampshire. The Organization's mission is to work with the community to meet the mental health needs of its residents by offering evaluation, treatment, resource development, education and research. The Organization is dedicated to clinical excellence and advocacy with its Child and Adolescent, Adult Outpatient Services, Older Adult Services, Deaf Services, Substance Abuse, Medical Services, and other programs.

1. Summary of Significant Accounting Policies

Newly Adopted Accounting Principle

Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, which replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to financial assets measured at amortized cost, which includes accounts receivable. The adoption of Topic 326 during the year ended June 30, 2024 did not have a material impact on the financial statements of the Organization as a significant portion of the payors to the Organization either have the full faith and backing of the U.S. government or are credit worthy with limited to no credit risk associated with them. Other than accounts receivable, there are no other financial assets that are measured at amortized cost.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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

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

All contributions are considered to be available for operational use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as donor restricted support that increases that net asset class. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions. The Organization records donor restricted contributions whose restrictions are met in the same reporting period as support without donor restrictions in the year of the gift.

The Organization reports contributions of land, buildings or equipment as support without donor restrictions, unless a donor places explicit restriction on their use. Contributions of cash or other assets that must be used to acquire long-lived assets are reported as donor restricted support and reclassified to net assets without donor restrictions when the assets are acquired and placed in service.

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's June 30, 2023 financial statements, from which the summarized information was derived.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding investments.

The Organization has cash deposits in major financial institutions which may exceed federal depository insurance limits. The Organization has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Accounts and Grants Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances reduced by an allowance for uncollectible accounts. In evaluating the collectability of accounts receivable, the Organization monitors the amount of actual cash collected during each month against the Organization's outstanding accounts receivable balances, as well as the aging of balances. The Organization analyzes its past history and identifies supportable future trends for each of its major payer sources of revenue to estimate the appropriate allowance for credit losses and provision for bad debts. Management, as well as the Finance Committee of the Organization, regularly reviews the aging and collection rate of major payer sources. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the trade accounts receivable. Accounts receivable, net amounted to $1,356,320 as of July 1, 2022.

Leases

At the inception of an arrangement, the Organization determines if an arrangement is, or contains, a lease based on the unique facts and circumstances present in that arrangement. Lease classification, recognition and measurement are then determined as of the lease commencement date. For arrangements that contain a lease, the Organization (i) identifies lease and non-lease components, (ii) determines the consideration in the contract, (iii) determines whether the lease is an operating or finance lease, and (iv) recognizes the lease ROU asset and liability. Lease obligations and their corresponding ROU assets are recorded based on the present value of lease payments over the expected lease term. The interest rate implicit in lease contracts is typically not readily determinable, and as such, the Organization used the risk free rate based on the information available at the lease commencement date, a rate which represents one that would be incurred to borrow, on a collateralized basis, over a similar term, an amount equal to the lease payments in a similar economic environment.

Some leases include options to renew and/or terminate the lease, which can impact the lease term. The exercise of these options is at the Organization's discretion and the Organization does not include any of these options within the expected lease term where it is not reasonably certain that these options will be exercised.

Fixed, or in-substance fixed, lease payments on operating leases are recognized over the expected term of the lease on a straight-line basis. Variable lease expenses that are not considered fixed, or in-substance fixed, are recognized as incurred. Fixed and variable lease expense on operating leases is recognized within other operating expenditures in the statement of functional revenues and expenses. The Organization has elected the short-term lease exemption and, therefore, does not recognize a ROU asset or corresponding lease liability for lease arrangements with an original term of 12 months or less.

Investments

Investments in marketable securities and debt instruments with readily determined market values are carried at fair value. Fair values are based on quoted market prices, if available, or estimated using quoted market prices for similar securities.

Dividends, interest, and net realized and unrealized gains (losses) arising from investments are reported as follows:

- Increases (decreases) in net assets with donor restrictions if the terms of the gift require that they be maintained with the corpus of a donor restricted endowment fund;
- Increases (decreases) in net assets with donor restrictions if the terms of the gift or state law imposes restrictions on the use of the allocated investment income (loss); and
- Increases (decreases) in net assets without donor restrictions in all other cases.

During 2023, the Organization initiated a short-term investment strategy by transferring balances from cash and cash equivalents to a short-term investment portfolio in response to an improving rate environment and the opportunity to earn additional interest on excess cash.

Short-term investments are reported at fair value using quoted prices (unadjusted) for identical assets in active markets that the Organization has the ability to access as of year-end. The investments consist primarily of U.S. Treasury bills with maturities of greater than 90 days and less than 12 months from the date of purchase.

Property and Equipment

Property and equipment are carried at cost, if purchased, or at estimated fair value at date of donation in the case of gifts, less accumulated depreciation. The Organization's policy is to capitalize assets greater than $5,000, while minor maintenance and repairs are charged to expense as incurred. Depreciation is recorded using the straight-line method over the following estimated lives as follows:

Furniture and equipment	3-10 years
Buildings and improvements	15-50 years
Computer equipment and software	3-10 years
Vehicles	5 years

Estimated Third-Party Liability

The Organization's estimated third-party liability consists of estimated amounts due to Medicaid under capitation contract agreements. During 2023, the Managed Care Organizations (MCO's) authorized the Organization to use 50% of any unmet minimum threshold levels for the period from July 1, 2022 to December 31, 2022 and 30% of any unmet minimum thresholds for the period from January 1, 2023 to June 30, 2023 to be used to invest for workforce improvements. During 2024, the MCO's authorized the Organization to use 50% of any unmet minimum threshold levels to be used to invest for workforce improvements.

Revenue Recognition

Program service fees, net revenue is reported at the estimated net realizable amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing client services. These amounts are due from third-party payors (including health insurers and government programs), and others, and include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills third-party payors several days after services are provided. Revenue is recognized as performance obligations are satisfied. It is the Organization's expectation that the period between the time the service is provided to a client and the time a third-party payor pays for that service will be one year or less.

Under the Organization's contractual arrangements, the Organization provides services to clients for an agreed-upon fee. The Organization recognizes revenue for client services in accordance with the provisions of FASB Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers.*

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations are satisfied over time when services are provided. The Organization measures the performance obligation from when the Organization begins to provide services to a client to the point when it is no longer required to provide services to that client, which is generally at the time of notification to the Organization.

Each performance obligation is separately identifiable from other promises in the contract with the client. As the performance obligations are met, revenue is recognized based upon allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative stand-alone selling price.

Because all of its performance obligations relate to short-term contracts, the Organization has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14(a), and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of functional revenues and expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. General and administrative costs were allocated based on a percentage of relative revenue by program. Program expenses are allocated based on client count.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. There was no unrelated business income tax incurred by the Organization for the years ended June 30, 2024 and 2023. Management has evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment to, or disclosure within, the accompanying financial statements.

Subsequent Events

For purposes of the preparation of these financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through December 2, 2024, which is the date that the financial statements were available to be issued.

2. Availability and Liquidity of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, investments and a line of credit.

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

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a board approved budget and anticipates collecting sufficient revenue to cover expenditures not covered by donor-restricted resources or, where appropriate, borrowings. Refer to the statement of cash flows, which identifies the sources and uses of the Organization's cash and cash equivalents.

The following financial assets are expected to be available within one year of the statement of financial position date to meet general expenditures as of June 30:

	2024	2023
Cash and cash equivalents available for operations	$ 573,883	$ 5,438,388
Accounts receivable, net	547,537	406,996
Grants receivable, net	2,980,485	970,436
Short-term investments	3,232,039	9,084,186
Financial assets available to meet general expenditures within one year	$ 7,333,944	$ 15,900,006

Cash and cash equivalents in the statement of financial position includes amounts that are part of the endowment and Board-designated funds reserved for future capital expenditures, and thus are excluded from the above table.

The Organization's Board of Directors has designated a portion of its resources without donor restrictions to act as endowment funds. These funds are invested for long-term appreciation and current income but remain available and may be spent at the discretion of the Board of Directors.

The Organization has an available line of credit of $1,000,000 which had $750,000 drawn on it at June 30, 2024. See Note 7.

3. Program Service Fees and Concentrations of Credit Risk

For the years ended June 30, 2024 and 2023, approximately 79% and 77%, respectively, of the revenues and support of the Organization was derived from MCO contracts. As of June 30, 2024 and 2023, gross accounts receivable due from government grants was approximately 74% and 61%, respectively.

4. Fair Value of Financial Instruments

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The fair value hierarchy within FASB ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. The Organization did not have any Level 3 assets as of June 30, 2024 and 2023, respectively.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets measured at fair value on a recurring basis as of June 30:

2024	**Level 1**	**Level 2**	**Total**
Common stock	**$ 924,080**	**$ -**	**$ 924,080**
Equity mutual funds	**285,240**	**-**	**285,240**
U.S. Treasury bonds	**4,131,372**	**-**	**4,131,372**
Corporate bonds	**-**	**253,897**	**253,897**
	$ 5,340,692	**$ 253,897**	**$ 5,594,589**

2023	Level 1	Level 2	Total
Common stock	$ 810,093	$ -	$ 810,093
Equity mutual funds	244,966	-	244,966
U.S. Treasury bonds	9,837,632	-	9,837,632
Corporate bonds	-	234,516	234,516
	$10,892,691	$ 234,516	$11,127,207

The fair value for Level 2 assets is primarily based on market prices of comparable or underlying securities, interest rates, and credit risk, using the market approach for the Organization's investments.

5. Property and Equipment

Property and equipment consists of the following:

	2024	2023
Land, buildings and improvements	$ 11,205,313	$ 6,026,105
Furniture and equipment	584,720	489,357
Computer equipment	559,278	498,683
Software	713,587	713,587
Vehicles	79,121	79,121
Construction in process	429,634	30,345
	13,571,653	7,837,198
Less accumulated depreciation	(5,027,505)	(4,665,246)
Property and equipment, net	$ 8,544,148	$ 3,171,952

6. Endowment

The Organization's endowment primarily consists of funds established for certain programs provided by the Organization. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Organization has interpreted the State of New Hampshire Uniform Prudent Management of Institutional Funds Act (the Act) as allowing the Organization to spend or accumulate the amount of an endowment fund that the Organization determines is prudent for the uses, benefits, purposes and duration for which the endowment fund is established, subject to the intent of the donor as expressed in the gift agreement. As a result of this interpretation, the Organization has included in net assets with perpetual donor restrictions (1) the original value of gifts donated to be maintained in perpetuity, (2) the original value of subsequent gifts to be maintained in perpetuity, and (3) the accumulation to the gifts to be maintained in perpetuity made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. If the donor-restricted endowment assets earn investment returns beyond the amount necessary to maintain the endowment assets' contributed value, that excess is included in net assets with donor restrictions until appropriated by the Board of Directors and, if applicable, expended in accordance with the donors' restrictions. The Organization has interpreted the Act to permit spending from funds with deficiencies in accordance with the prudent measures required under the Act. Funds designated by the Board of Directors to function as endowments are classified as net assets without donor restrictions.

In accordance with the Act, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) The duration and preservation of the fund;
(2) The purposes of the Organization and the donor-restricted endowment fund;
(3) General economic conditions;
(4) The possible effect of inflation and deflation;
(5) The expected total return from income and the appreciation of investments;
(6) Other resources of the Organization; and
(7) The investment policies of the Organization.

Spending Policy

The Organization has a total return spending rate policy which limits the amount of investment income used to support current operations. The long-term target is to limit the use of the endowment to 4% of the moving average of the market value of the investments over the previous 12 quarters ending June 30 of the prior fiscal year. There were no appropriations during 2024 or 2023.

Return Objectives and Risk Parameters

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

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the Act requires the Organization to retain as a fund of perpetual duration. Deficiencies result from unfavorable market fluctuations that occurred shortly after the investment of new contributions with donor-imposed restrictions to be maintained in perpetuity and continued appropriation for certain programs that was deemed prudent by the Board of Directors. The Organization has a policy that permits spending from underwater endowment funds, unless specifically prohibited by the donor or relevant laws and regulations. Any deficiencies are reported in net assets with donor-imposed restrictions. There were no deficiencies of this nature as of June 30, 2024 and 2023.

Endowment Composition and Changes in Endowment

The endowment net asset composition by type of fund as of June 30, 2024 was as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	$ -	$ 351,747	$ 351,747
Board-designated endowment funds	2,587,969	-	2,587,969
	$ 2,587,969	$ 351,747	$ 2,939,716

The changes in endowment net assets for the year ended June 30, 2024 were as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2023	$ 2,402,168	$ 326,494	$ 2,728,662
Investment return, net of fees	185,801	25,253	211,054
Endowment net assets, June 30, 2024	$ 2,587,969	$ 351,747	$ 2,939,716

The endowment net asset composition by type of fund as of June 30, 2023 was as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	$ -	$ 326,494	$ 326,494
Board-designated endowment funds	2,402,168	-	2,402,168
	$ 2,402,168	$ 326,494	$ 2,728,662

The changes in endowment net assets for the year ended June 30, 2023 were as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2022	$ 2,302,975	$ 313,012	$ 2,615,987
Investment return, net of fees	99,193	13,482	112,675
Endowment net assets, June 30, 2023	$ 2,402,168	$ 326,494	$ 2,728,662

7. Line of Credit

The Organization maintains a $1,000,000 revolving line of credit with TD Bank, collateralized by a mortgage on real property and substantially all business assets, carrying a variable interest rate of TD base rate (8.50% at June 30, 2024). Interest is payable monthly. The line of credit had a $750,000 outstanding balance at June 30, 2024 and no outstanding balance at June 30, 2023. The line of credit was renewed in April 2023 with a maturity date of March 31, 2025.

8. ROU Assets and Lease Obligations

The Organization leases space in Nashua, New Hampshire under the terms of two operating lease agreements. One lease is set to expire December 31, 2024 and calls for monthly payments of $7,013. The other lease is set to expire on May 15, 2026; however, management believes it is reasonably certain to exercise the renewal option which extends the lease to May 15, 2028. This lease calls for monthly payments ranging from $10,950 to $11,845 through the end of the lease term. The Organization is responsible for Common Area Maintenance (CAM) charges for both leases which are excluded from the monthly payments above. For the years ended June 30, 2024 and 2023, the weighted average remaining lease term is 3.62 years and 4.62 years, respectively. For the years ended June 30, 2024 and 2023, the weighted average discount rate is 3.83% and 3.85%, respectively. Total operating lease costs for the years ended June 30 2024 and 2023 was $223,419 and $86,608, respectively. Cash paid for operating leases was $213,645 and $91,290 for the years ended June 30, 2024 and 2023, respectively.

The future maturities of the lease obligations - operating is as follows:

2025	$ 178,731
2026	142,139
2027	142,139
2028	130,295
	593,304
Less imputed interest	(39,776)
Lease obligations - operating	$ 553,528

9. Tax Deferred Annuity Plan

The Organization maintains a 403(b) employer-sponsored retirement plan. Employees are eligible to participate as of the date of hire. The Organization has a matching contribution to 100% of employee deferrals up to 5% of eligible compensation. In order to be eligible for the match, an employee must work or earn a year of service, which is defined as at least 1,000 hours during the 12-month period immediately following date of hire. In addition, the Organization may elect to provide a discretionary contribution. There was no discretionary contribution made for the years ended June 30, 2024 and 2023. Expenses associated with this plan were $423,985 and $262,074 for the years ended June 30, 2024 and 2023, respectively.

Cynthia L. Whitaker, PsyD, MLADC

Work Experience:

Greater Nashua Mental Health ***Nashua, NH***

President & CEO **11/2020-present**
Interim President & CEO **7/2020-11/2020**
Chief of Services **12/2015-7/2020**
Director of Outpatient Services, Clinical Supervisor for Southern Hillsborough County Drug Court, and Director of Student Training **8/2010-11/2015**
Coordinator of Deaf Services for the State of New Hampshire **10/2006-7/2010**

Increasing scope of responsibility for the leadership, development, and evaluation of the mental health center's services throughout time at agency. Joined GNMH to lead a clinical team in the provision of mental health services to individuals who are deaf. Position included program administration, supervision of staff, consultation to other providers across the state of New Hampshire, and community education and outreach. Program size, reputation, and profitability significantly improved under leadership.

As Director of Outpatient Services, responsible for clinical and administrative operations of adult outpatient program, including outpatient therapy and a full array of substance use disorder services. Developed collaborative program at Dartmouth-Hitchcock Clinic to provide Integrated Primary Care and restarted agency's psychological testing program. Also responsible for overseeing agency wide student training program for Masters and Doctoral level students including facilitating student supervision group and agency wide trainings.

As Chief of Services, accountable for the establishment of clinical policies, standards, and practices of client care and ensuring that treatment services are researched and evidenced based, comply with best practices, and demonstrate positive outcomes. Worked collaboratively with other team members in providing a united, visible, and strong leadership presence across the organization to help focus and prioritize efforts and operationalize the financial aspect of the organization's mission and strategic plan.

As the President and CEO provide overall leadership and vision for GNMH. Working closely with the Board of Directors to plan, organize, and execute the agency's fiscal function and performance. Responsible for negotiating contractual relationships with NH DHHS and other major funders, making high-level decisions pertaining to policy and strategy, overseeing fiscal activities of the organization, and monitoring the outcomes of the operations. Strong community presence to improve collaborative relationships with other organizations and support anti-stigma efforts.

Riverbend Community Mental Health ***Henniker, NH***

Child and Family Therapist **8/2005-10/2006**

Worked with a multidisciplinary team to provide mental health services to children and their families. Position included provision of individual therapy, family therapy, case management, and advocacy. Coordination with other providers and schools was also included in the position.

Moore Center Services ***Manchester, NH***

MIMS Worker/Supervisor **12/2002-6/2005**

Working in collaboration with the Mental Health Center of Greater Manchester, provided Mental Illness Management Services (MIMS) to children and adults diagnosed with both a mental illness and a developmental disability. Responsibilities included supervising part-time staff, managing staff schedules, fiscal responsibility, and other administrative duties, as well as direct support of consumers.

College Level Teaching Experience:

Antioch New England University ***Keene, NH***

Adjunct Faculty **5/2021-present**
1/2010 -7/2015

Currently responsible for teaching Community Psychology and Public Policy & Advocacy courses to doctoral students in the Clinical Psychology department. Previously taught Psychological Development, Professional Seminar, and an Advanced Seminar in Mindfulness in Psychotherapy. Also, a dissertation committee member for multiple students.

Rivier University ***Nashua, NH***

Adjunct Faculty **5/2015-7/2020**

Responsible for teaching Community Consultation class for School and Counseling Psychology doctoral students.

Other Leadership/Board Experience:

New Hampshire Psychological Association

Secretary of Board of Directors	2024-present
Human Resources Committee Chair	2023-2024
Past-President of Board of Directors	2020-2022
President of Board of Directors	2019-2020
President-Elect of Board of Directors	2018-2019
Member at Large of Board of Directors	2017-2018, 2022-2023
Member of Ethics Committee	2014-present

Southern New Hampshire Rescue Mission

Secretary of Board of Directors	2023-present
Member of Board of Directors	2016-2023

Open Sky

Secretary of Board of Directors	2024-present
Member of Board of Directors	2023

Unchartered Tutoring

Treasurer of Board of Directors	2024-present

Integrated Delivery Network Region 3
NH Delivery System Reform Incentive Payment (DSRIP) Project

Chair, Clinical Governance Committee	2016-2021
Representative, Executive Committee	2016-2021

New Hampshire State Division of Vocational Rehabilitation
Member of State Rehabilitation Council 2007-2010
Member of Advisory Committee for Deaf and Hard of Hearing Program 2005-2010

New Hampshire Registry of Interpreters for the Deaf
Member at Large of Executive Board 2004-2005
Student Representative to Executive Board 2002-2004

Clinical Licenses:

NH Licensed Psychologist #1155
NH Master Licensed Alcohol & Drug Counselor #0923

Education:

Antioch University New England — *Keene, NH*
PsyD in Clinical Psychology

University of Massachusetts Medical School — *Worcester, MA*
Center for Integrated Primary Care
Certificate in Primary Care Behavioral Health

University of New Hampshire at Manchester — *Manchester, NH*
Certificate in Sign Language Interpretation

Rhode Island College — *Providence, RI*
BA in Psychology and Communication Sciences

Professional Affiliations:

American Psychological Association (APA)
New Hampshire Psychological Association (NHPA)
Society of Psychologists in Leadership (SPL)
The xchange Approach, Certified Facilitator

Maureen Ryan

Qualifications Summary:

- Mission driven, results oriented senior executive with a strong track record of achieving goal oriented, cost effective quality outcomes
- Extensive progressive leadership experience in both the private and public sector
- Successful experience in project management, program design and implementation, strategic planning, financial management, and contract management in both the public and private sector
- Excellent written and verbal communication skills and experienced in public speaking, delivering presentations and successful facilitation of diverse groups

Professional Experience

Greater Nashua Mental Health
Chief Operating Officer **9/21- present**

- Responsible for administrative oversight of operations throughout GNMH's program and facilities.
- Responsible for all administrative aspects within service programs including program planning, developing revenue streams, budget development and management, and resource deployment.
- Direct supervision of Clinical Directors, Director of Facilities, Director of Development, Director of Client Access and Senior Director of Strategic Initiatives.
- Ensures workflow and resources agency wide meet agency operational needs and leads improvement efforts to better meet agency mission.

Director of Quality and Corporate Compliance **6/17-9/21**

- Member of the senior leadership team reporting to the CEO, responsible for carrying out strategic and operational goals and objectives.
- Oversight of the Agency's Quality/Compliance, Medical Records, and Training Departments.
- Direct the preparation and facilitation of external reviews and audits by the agency's regulatory agents and payers.
- Direct, monitor and reports results of performance improvement activities including compliance efforts of the agency and provide guidance to staff on these matters
- In coordination with the President and CEO, provide information related to Quality Assurance and Compliance activities to the GNMH QA Board Committee.
- Conduct internal audits and responds to issues or concerns regarding rules, regulations, policies and procedures and evaluates or recommends corrective procedures.
- Ensures agency compliance with state and federal laws, regulations, and contracts with private and public payers.

New Hampshire Department of Health and Human Services **12/05 – 6/17**

Senior Director, Office of Human Services **6/16-6/17**

- Responsible for management of the Office of Human Services (OHS) providing strategic leadership, direction, and administrative oversight to the following business units within the OHS: Division of Family Assistance (DFA); Division of Children, Youth, & Families (DCYF); Division of Child Support Services (DCSS); Bureau of Elderly & Adult Services (BEAS); Bureau of Homeless & Housing Services (BHHS); Community Based Military Programs; and the Office of Health Equity.
- Together with the DHHS Commissioner worked with the Governor's office on critical issues, state initiatives and projects providing background and recommendations.
- Represented DHHS at legislative budget hearings providing background and recommendations regarding the state's biennium budget.
- Represented DHHS on various legislative committees and councils.
- Provided direct supervision to 7 executive level Division Directors and Bureau Chiefs.

- Oversaw the administration and implementation of programs to ensure compliance with state and federal laws, regulations, and policies; programmatic efficiency and effectiveness; financial integrity and sustainability; and effective personnel and resource allocation.
- Worked collaboratively with DHHS executive leadership to drive the strategic goals and implement within DHHS.
- Oversight and approval of all DHHS human service contracts.
- Proactively identified critical issues, actions, or decision-points impacting program administration and service delivery, such as policy change, legislative mandate, or resource need and engaged staff to fully assess the issues and impacts, develop a well-supported strategic plan or response, and communicate and implement decisions timely.
- Actively mentored and engaged OHS division directors and executive management in supporting high quality, effective management practices by supporting skill development in motivating and leading staff, managing change, strategic planning, developing innovative solutions, effective program implementation, data-driven evaluation, and modeling and supporting a professional, accountable workforce.

Administrator, Bureau of Homeless and Housing Services **8/07 – 6/16**

- Directed all bureau activities including contract monitoring, technical assistance, strategic planning, training, and regional problem-solving activities.
- Directed the coordination and administration of federal and state funding of statewide homeless service contracts.
- Coordinated planning and implementation in the development of community services and statewide new initiatives.
- Served as NH DHHS representative relative to state homeless service and housing programs, to local, state, and federal agencies, the state legislature, and the Governor's staff.
- Served on various legislative committees and represented DHHS at state budget hearings.
- Provided direct supervision to a team of 9 bureau staff which included administrative support, contract managers, IT Data managers, and the Finance Manager.

Administrator, Bureau of Improvement and Integrity **3/06 – 8/07**

- Responsible for the overall management of the Continuous Improvement unit of the Bureau of Improvement and Integrity.
- Directed all aspects of DHHS wide program Quality Assurance reviews including routine program evaluations, special investigations, work process analysis, and root cause analysis of specific programmatic issues.
- Developed and directed projects related to Quality Improvement including facilitating interagency collaboration, system changes involving multiple divisions, organizational development issues and team building.

Program Planning and Review Specialist, Bureau of Improvement and Integrity **12/05 – 3/06**

- Overall management and administration of a Centers for Medicare and Medicaid Services (CMS) Real Choice Systems Change Grant
- Coordinated the start up of the DHHS implementation of a comprehensive Quality Improvement effort.
- Established and facilitated an ongoing, statewide stakeholder Quality Council, the goal of which is to improve communication between the state and community health service providers and elicit feedback on quality improvement initiatives.

Consultant/Independent Contractor **2009-2014**

NH region for Anthem EAP and Work Place Options, Raleigh, North Carolina

- Facilitated workshops and professional development seminars on various topics including employee relations, management, leadership development, and work life balance.

Employee Assistance Consultant, Resource Management Consultants **8/05 – 11/05**

One Pillsbury St., Suite 300, Concord, NH 03301

- Provided telephone consultation, risk assessment, therapeutic intervention and facilitated referrals to various resources for individuals needing assistance with work/life issues.

Director of Outreach, HEARTH **9/01-8/05**
1640 Washington St., Boston, MA 02118

- Directed and supervised Outreach Department program staff in the coordination community-based services including case management, housing search, and housing stabilization services.
- Developed and managed the agency's representative payee program, ensuring compliance with federal regulations and ensuring quality of service in managing clients' finances.
- Developed and maintained collaborative relationships within the community including local businesses, healthcare providers, local and state government entities, and human service agencies.
- Provided weekly clinical and administrative supervision to case managers, representative payee staff, and program interns.
- Developed and coordinated the agency's Critical Incident Debriefing Team.

Program Director, The Lynn Emergency Shelter **12/00- 8/01**
Lynn Shelter Association, 100 Willow St., Lynn, MA 01901

- Responsible for the overall management of a homeless shelter, serving up to 80 homeless adults nightly, ensuring quality and consistency of service delivery
- Managed the shelter's operating budget and performed analysis/strategic planning
- Developed and implemented a structured day program, the goal of which was to offer tools to expand skills and enhance the capabilities of shelter guests
- Developed and implemented a comprehensive case management program and provided training and clinical supervision to case managers

Program Coordinator, Common Ground Women's Transitional Housing Program **2/97 – 12/00**
Shelter Inc., 109 School St., Cambridge, MA 02139

- Responsible for the overall management of a HUD funded transitional housing program, and providing counseling and case management to program residents.
- Developed and facilitated various workshops and groups for program residents.
- Developed and facilitated a training programs for shelter staff and interns.

Education

Lesley University, Cambridge, MA — Master of Arts in Psychology

St. Bonaventure University, New York — Bachelor of Arts
Major: Psychology Minor: Communications

Pamela Wilson

Non-Profit CFO/Director of Finance

[redacted]

About

Extensively experienced, results oriented professional with a demonstrated track record of leadership, integrity, and excellence in non-profit and financial services accounting.

- Possesses strong analytical, research and problem-solving skills.
- Highly skilled in policy and procedure development and revision.
- Able to prioritize and be resourceful in the completion of projects.
- Experienced executive dedicated to collaboration, staff development, and conflict resolution.
- Regulatory compliance, audit, and exam management expert.
- Expert skills in non-profit accounting, operations, and administration.
- Exceptional interpersonal, written, and verbal communication skills.

Work Experience

Director of Finance

Monarch School of New England-Rochester, NH
April 2019 to Present

- Managed all financial reporting, investment, audit, and regulatory functions of a $10 million private nonprofit school for children with developmental disabilities, children who are medically fragile, and children with significant behavioral issues.
- Reported monthly to the Board of Directors and met quarterly with the Finance Committee of the Board.
- Ensured the school's financial security during the pandemic by seeking out and obtaining PPP funding, grants, and loans.
- Participated in the development and implementation of the school's first strategic plan.

Director of Finance/CFO

Great Bay Services Inc.-Dover, NH
March 2011 to March 2019

- Managed all financial reporting, investment, human resources, and regulatory functions of a 60-year-old $3 million 501(C) 3 that provides community integration, residential services, and employment support to adults with developmental and intellectual disabilities.
- Managed contractual relationships with HUD, New Hampshire Area Agencies, New Hampshire Housing Finance, Medicaid, Maine Care, and Maine and New Hampshire Vocational Rehabilitation Services to ensure proper reimbursement for services provided to clients.
- Reported to the Finance Committee and Board of Trustees.
- Administered Payright payroll for 90 staff members and managed all Human Resources responsibilities within the organization.
- Managed the agency's charitable gaming activities, reporting to the New Hampshire Charitable Racing and Gaming Commission.
- Managed a fleet of 20 vehicles (owned and leased), providing transportation to 80 clients daily.
- Supervised the facilities maintenance for four residential properties (12-bed group homes), the community center campus, and the administrative headquarters.
- Certified by HUD as AHM (Assisted Housing Manager) to provide support to the administration of HUD Section 8, Section 202 properties.
- Supervised all external audits and inspections by the New Hampshire Department of Labor, HUD, New Hampshire Health and Human Services, OSHA, and the New Hampshire Racing and Charitable Gaming Commission.
- Developed and administered the operating budget, capital budget, and residential HUD budgets; negotiated contract and vendor relationships; and supervised three direct reports.
- Made significant improvements in the accounting practices, internal controls, and audit results of the agency. Supervised the relocation of the agency from their home of 50 years in Newington, NH, to a new location in Dover, NH.

VP Finance/CFO

Members First Credit Union-Manchester, NH

January 2010 to December 2011

- Managed all financial reporting, investment, collections, human resources, and regulatory functions of a $130 million dollar 501 (C) 1 financial institution.
- Improved the composite CAMEL rating from unsatisfactory to satisfactory in one year, after eight years of unsatisfactory ratings. Revised all internal policies, updated all accounting functions, and implemented a
- new 401K plan. Increased revenue and decreased costs resulting in a $750,000 increase in net income.
- Managed Trivantus Payroll system and supervised payroll for 60 employees.
- Responsible for all payroll tax deposits, reporting, and compliance. Developed and implemented payroll timekeeping systems. Authored and administered human resources policies and procedures.
- Chaired the Pricing Committee and the ALCO Committee. Built and managed ALM using Profitstar. Reduced the cost of funds from 2.1% to .79% in one year while maintaining share balances.
- Managed seven professional staff members in accounting, payroll, and collections.
- Insured adherence to the applicable provisions of Sarbanes-Oxley and the implementation of the DoddFrank legislation.
- Developed and implemented the disaster recovery program.

Asset Liability Management Consultant

Farin & Associates-Fitchburg, WI

August 2005 to December 2009

- Built and maintained asset liability management models (ALM) for a variety of banks, thrifts, and credit unions. Prepared ALCO reports and participated in periodic client ALCO meetings via Webex.
- Developed validation and back testing methodology for client models, creating a new source of revenue. Performed assessment and certification of client-maintained models as well as providing support to users of the Farin Foresight and SAM ALM models.
- Featured as a speaker three times at Farin Annual User's Conferences, teaching model validation and back testing.

Manager of Accounting and Finance

Service Credit Union-Portsmouth, NH

Education

MBA in Finance - Southern NH University - Manchester, NH
BS in Business Administration/Accounting - Southern NH University - Manchester, NH
Certified Nonprofit Accounting Professional (CNAP)
AS in Accounting - Southern NH University - Manchester, NH

Skills

- Financial Analysis, Forecasting & Reporting
- GAAP
- Section 8
- Journal Entries
- Financial Modeling
- Accounting
- Reconciliations
- General Ledger Reconciliation
- Budgeting
- Internal Audits
- General Ledgers
- Business Continuity Planning
- Acquisitions
- Profit & Loss
- Accounts Payable & Receivable

CURRICULUM VITAE

Marilou B. Patalinjug Tyner, M.D., FAPA

Employment

2003 – 2010	Outpatient Psychiatry, HBHS dba Process Strategies 376 Kenmore Drive, Danville, WV 25053
2003 – 2008	Outpatient Psychiatry, HBHS dba Process Strategies 163 Main Street, Clay, WV 25043
2008 – 2009	Tele-psychiatry for Prestera Center, Clay County based at Prestera Center, 511 Morris Street, Charleston, WV 25301
2007 – 2009	Tele-psychiatry for PsyCare, Inc. for the Potomac Highland Regional Jail and Central Regional Jail, WV
2010 – 2011	Tele-psychiatry for Prestera Center, Boone County based at Process Strategies office
2010 – 2013	Medical Director, Assessment Unit (TPC Program), Highland Hospital 300 56th Street, Charleston, WV 25304
2007 – 2013	Psychiatry Consult for Cabin Creek Health Centers in Dawes, WV, Clendenin, WV and Sissonville, WV; Tele-psychiatry for all three sites since March 2010, based at Process Strategies office
2008 – 2013	Outpatient Psychiatry, Process Strategies 1418A MacCorkle Avenue, Charleston, WV 25303
2013 – Current	Chief Medical Officer, Highland-Clarksburg Hospital 3 Hospital Plaza, Clarksburg, WV 26301
2013 – Current	Forensic Psychiatry Unit, Highland-Clarksburg Hospital 3 Hospital Plaza, Clarksburg, WV 26301

Certification / Licensure

1987 - 1995	Physician Licensure, Philippines
2002 - 2003	Physician Licensure, State of Connecticut
2002 - 2004	Physician Limited Permit, New York
2003 - Current	Physician Licensure, West Virginia
2003 - Current	Diplomate in Psychiatry, American Board of Psychiatry and Neurology, Inc.
2005 - Current	Certification in Forensic Psychiatry American Board of Psychiatry and Neurology, Inc.
2013 - 2023	Maintenance of Certification in Psychiatry, American Board of Psychiatry and Neurology, Inc.
2015 – 2025	Maintenance of Certification in Forensic Psychiatry American Board of Psychiatry and Neurology, Inc.

Education

1983	B.S.	Psychology, University of the Philippines College of Arts and Sciences Quezon City, Philippines
1987	M.D.	University of the Philippines College of Medicine Manila, Philippines

Postdoctoral Training

1987 - 1988	Postgraduate Internship, Philippine General Hospital Manila, Philippines
1989 - 1991	Residency Training, Psychiatry Philippine General Hospital, Manila, Philippines
1991 - 1992	Chief Resident, Psychiatry Philippine General Hospital, Manila, Philippines
1998 - 2002	Residency Training, Psychiatry NYU School of Medicine, New York, NY 10016
2001 - 2002	Chief Resident, Psychiatry Outpatient Division Chief Resident (July-December 2001) Administrative Chief Resident (January-June 2002) NYU School of Medicine, New York, NY 10016
2002 - 2003	Fellowship Training, Forensic Psychiatry NYU School of Medicine, New York, NY 10016

Other Professional Positions

1993	Research Associate, Intercare Research Foundation, Inc. Metro Manila, Philippines
1993 - 1994	Research Assistant, Research Foundation for Mental Hygiene Research based at Kirby Forensic Psychiatric Center Wards' Island, NY 10035
1994 – 1998	Research Scientist, Nathan S. Kline Institute Research based at Kirby Forensic Psychiatric Center Wards' Island, NY 10035

Awards and Honors

1983	Cum Laude, BS Psychology, University of the Philippines
1983	Phi Kappa Phi Honor Society, University of the Philippines,
1983	Pi Gamma Mu Honor Society, University of the Philippines
1992	Ciba-Geigy Fellowship Grant in Administrative Psychiatry
2002	Aventis Women Leaders Fellowship, American Psychiatric Association Annual Meeting, Philadelphia

Membership in Professional Societies

2000 - 2010	Member, American Psychiatric Association
2010 – Current	Fellow, American Psychiatric Association
2002 - Current	Member, American Academy of Psychiatry and the Law
2002 - Current	Member, NYU-Bellevue Psychiatric Society
2008 - Current	Member, American Medical Association
2008 – Current	Member, West Virginia State Medical Association

Teaching Experience

1990 - 1992	Training of Trainers in Critical Incident Stress Debriefing National Program for Mental Health, Philippines
1992 - 1993	Lectures in Psychiatry for Physical Therapy Students, University of the Philippines College of Manila, Philippines
1994 - 1998	Instructor, Management of Crisis Situations for Forensics Kirby Forensic Psychiatric Center, Wards Island, New York
2001 - 2003	Clinical Instructor, New York University School of Medicine
2004 – current	Clinical Assistant Professor, West Virginia University, CAMC Department of Behavioral Medicine and Psychiatry, Charleston, WV
2015 – current	Clinical Assistant Professor, West Virginia University School of Medicine, Morgantown, WV

Research

1. Patalinjug, M.B. and Harmon R.B. (2003) Characteristics of Defendants Charged with Stalking: Preliminary Look at Referrals to the Forensics Psychiatry Clinic Three Years After the Passage of NY State Stalking Laws, Presented at the 56th Annual Meeting of the American Association of Forensic Sciences, February 20, 2004, Dallas, TX.
2. Convit, A., Wolf, O.T., de Leon, M.J., Patalinjug, M.B., Kandil, E., Caraos, C., Scherer, A., Saint Louis, L., Cancro, R. (2001). Volumetric Analysis of the Prefrontal regions: Findings in aging and schizophrenia. *Psychiatry Research: Neuroimaging Section*, 107: 61-73.
3. Hoptman, M.J., Yates, K.F., Patalinjug, M.B., Wack, R.C., and Convit, A. (1999). Clinical Prediction of Assaultive Behavior Among Male Psychiatric Patients at a Maximum-Security Forensic Facility. *Psychiatric Services*, 50: 1461-1466.
4. Patalinjug, M.B., Convit, A., Hoptman, M.J., Yates, K.F., Dunn, D., Otis, D. (1997) Staff Assaulters vs. Patient Assaulters in a Forensic Psychiatric Facility: Is there a Difference? Poster Presentation: Tenth Annual NY State Office of Mental Health Research Conference, Albany, NY.
5. Convit, A., McHugh, P., de Leon, M., Hoptman, M., Patalinjug, M. (1997) MRI Volume of the Amygdala: A New Reliable Method. Poster Presentation: Tenth Annual NY State Office of Mental Health Research Conference, Albany, NY.
6. Hoptman, M., Convit, A., Yates, K.F., Patalinjug, M.B. (1997) Violence and Slowing of the Anterior EEG: Relationships to Impulsivity. Poster Presentation: Tenth Annual NY State Office of Mental Health Research Conference, Albany, NY.
7. Bengzon, A.R.A., Jimenez A.L., Bengzon M.A., Esquejo D.P., Torres M.R., Sison-Aguilar M.A., Salazar M.C., Patalinjug M.B. (1994). Programs, Process, Politics, People: The Story of the Department of Health Under the Aquino Administration, 1986-1992. Submitted to the World Health Organization, Geneva, Switzerland.
8. Jimenez A.L., Torres M.R., Marte B.G., Patalinjug M.B., Guillergan M.L. (1992) The Establishment of a Mental Health Information System at the Philippine General Hospital Department of Psychiatry, Patient Services Section: A Preliminary Study. Paper read at the 18th Annual Convention of the Philippine Psychiatric Association, Manila, Philippines.

REFERENCES

1. [redacted]
2. [redacted]
3. [redacted]

PATRICK M. ULMEN

October 10, 1997

Objective:

Industrious and dependable Masters graduate, with educational and experiential focus principally in research, psychology, case management and business administration, seeking management related growth opportunities with marketing research focus. In both educational and work experience, has demonstrated skills to work well with others, apply knowledge, make innovative contributions, manage complex problems and situations, and perform at a level exceeding expectations and demands.

Work Experience:

8/1992 - current

CLM Behavioral Health Systems, Windham Inn
P.O. Box 1027, Windham, N.H. 03087 [redacted]

Psychiatric Case Manager. Duties include advocacy, development of rehabilitation goals, coordination of treatment, identification and acquisition of resources, counseling and ongoing support. Skills growth and accomplishments resulted in assignment of and success with exceptionally complex cases. Proposed, initiated, and continued development of alternative treatment planning and tracking mechanism ongoing since instated December 1995.
Information Analyst. Employing computer and research skills to identify, collect, analyze and review information relevant to planning, delivery, and monitoring of consumer support services and associated client outcomes to management staff and Regional Planning Committee.
Management Information Systems Assistant. Assisting in design, development, integration, refinement, maintenance, and expansion of automated community support services networking system.

1/1992 - 1/1995

Hesser College
3 Sundial Ave, Manchester, N.H. 03103 [redacted]

Instructor. Courses taught: Introduction to Psychology, Individual and Group Counseling Techniques, and Contemporary Social Problems. Based on established teaching skills and reputation, actively sought by students seeking challenge and scholarship.

7/1991 - 8/1992 & 6/1986 - 6/1989

Chick Beaulieu Inc.
5 & 1/2 Gaffney St, Nashua N.H. 03060 [redacted]

Office Manager, On-site Supervisor and Construction Worker. Duties included maintaining company journals, managing all business financial transactions, customer and employee relations, job costing, and reorganization of information flow, operations and records, delivery and coordination of service on site.

3/1991 - 6/1991

ECPI of Tidewater VA Inc.
5555 Greenwich, Suite 100, Virginia Beach, VA. 23462-6513 [redacted]

Instructor. Taught Applied Psychology.

Recent Presentations:

8/8/1997 Development and Implementation of an Integrated Clinical Information Management System Within Community Support Services. Institute on Mental Health Management Information. Albany, NY.

6/16/1997 Practical Application of MHSIP Outcome Measures within Community Support Services. New Hampshire Community Mental Health Services Conference. Manchester, NH.

Education:

6/1989 - 7/1991 Old Dominion University, Norfolk, VA. Master of Science, Psychology.

1982 - 1987 Keene State College, Keene, NH. B.S. Business Management, B.A. Psychology.

PATRICK M. ULMEN

MANAGEMENT INFORMATION SYSTEMS PROJECT MANAGER
INFORMATION ANALYST
PSYCHIATRIC CASE MANAGER

CAREER SUMMARY

Educational and experiential focus in development and integration of information systems, research, psychology, case management, education and business administration. Established reputation for working well with others, applying knowledge, making innovative contributions, managing complex problems and situations while performing at a level exceeding expectations and demands.

PRESENT POSITION

Development and management of web based information system between two regional community mental health centers. Management of local network, hardware and software system at a state funded regional Mental Health Center. Monitoring staff needs, recommending, and when indicated implementing appropriate changes. Educating staff towards more efficient and effective use of existing systems. Development and/or implementation of reporting tools. Analysis of existing data to generate information which meets the needs of staff, the agency, community and state representatives. Presentations at State and Northeastern conferences on developing and employing an information management system to improve psychiatric care. Collaborative work with a software development firm specializing in employing leading edge technology to develop state of the art, web based, information management systems.
Case management duties include advocacy, development of rehabilitation goals, coordination of treatment, identification and acquisition of resources, counseling and ongoing support for approximately 25 consumers of mental health services.

RECENT PRESENTATIONS

March, 1998 An Integrated Clinical Information Management System, Annual Conference for The Association of Community Living. Albany, NY.
August, 1997 Development and Implementation of an Integrated Clinical Information Management System Within Community Support Services, Institute on Mental Health Management Information. Albany, NY.
June, 1997 Practical Application of MHSIP Outcome Measures Within Community Support Services, New Hampshire Community Mental Health Service Conference. Manchester, NH.

EARLIER EXPERIENCE

College instructor of psychology, counseling and social science for 5 years. Based on established teaching skills and reputation actively sought by students seeking challenge and scholarship.
Office manager at a home improvement company. Duties included maintaining company journals, job costing, managing business financial transactions, customer and employee relations, and reorganizing information flow, office operations and records.

EDUCATION

Old Dominion University, Norfolk, VA. Master of Science, Psychology.
Keene State College, Keene, NH. BS Business Management, BA Psychology

CAROL VALLEE, MBA

EXPERIENCE

Director of Human Resources, MHCGM 08/16 – Current

Manchester, NH

As the Director of HR was responsible for a number of job duties including; organizational development, recruitment and staffing, employment law, performance management, HR analytics, employee relations, compensation, strategic planning, talent management and succession planning. In addition, provided management, leadership and direction to the HR departments and accounting department, as well as outside consultants, such as recruitment specialists.

ACCOMPLISHMENTS

- Supports 500 employees.
- Developed and created a recruiting video, pushing the company's brand on "The Why". You can see this at https://www.youtube.com/watch?v=PGTr8_mB7a4
- To ensure a positive and accepting culture, founded new initiatives such as Transgender Workforce Planning Committee and LGBTQIA+ Inclusion Programs.
- Worked with the Board of Directors on all Human Resources related items.
- Successfully spearheaded new web based payroll and HRIS system, reducing payroll efforts from 50 hours a week, down to 15 hours a week.
- Improved retention by 30% by developing and implementing a compensation system with established salary ranges and developed our "Employee Brand".
- Implemented effective workforce planning strategies which boosted our hiring rates, by 35%.
- Conducted company skills gap analysis and individualized development plans for all positions. This resulted in the company's largest compensation adjustment of $1.4 Million dollars. Which increase our retention by an additional 20%.
- Chair of the Risk Management committee and partnered with our safety manager to make sure all OSHA regulations were being followed.
- Coached business leaders on leadership behaviors and practices, employee communication and relation issues, employment separation, complaint investigating, development and performance management strategies to promote engagement and a culture of continuous growth and development.

Director of Human Resources, Alternative Benefits Concepts 05/08 – 01/2016

Manchester, NH

Recruited to help open a new company branch in Manchester, guiding the startup and management of a full spectrum of HR operations, systems and programs. Worked with senior leadership to create HR policies and procedures; recruitment; databases; and develop orientation and training programs. Managed leave- of-absence programs, personnel records,

HR budget, and provided guidance to the HR Department and other business leaders in the company.

ACCOMPLISHEMENTS

- Supported 300 employees.
- Helped launch new site, bringing in an additional 15 million in revenue.
- Implemented effective workforce planning strategies and recruitment strategies which included building our brand. This was yielded in a 12% increase in staff gains.
- Developed a succession plan for Senior Leadership by creating a 5 year contract with our CEO. Developed concrete metrics and goals our CEO had to hit and based compensation off of those metrics and goals.
- Spearheaded and facilitated using a new web based management performance system. This resulted in 60% increase in management usage.
- Created and negotiated salary offers and dozens of sign-on bonuses/relocation packages annually at both the exempt and non-exempt level.
- Worked with the Board of Directors
- Chair of Risk Management committee: Worked with our safety manager to ensure accurate reporting to OSHA.

HR Manager, NHOH 01/06 – 05/2008

Manchester, NH

Promoted to fulfill a broad range of HR functions, including recruiting, training, administering benefits, overseeing disciplinary action and managing HR record. Resolved conflicts between employees and insurance carriers, coordinated health fairs to promote employee wellness and performed exit interviews.

ACCOMPLISHMENTS

- A Broad range of HR Generalist functions.
- Created and incentive with morale-boosting programs that increased employee satisfaction and productivity.
- Reworked new-hire orientation program to include HR information and company resources.
- Orchestrated daily HR functions supporting 150 employees.

EDUCATION

Southern New Hampshire University – Hooksett, NH – MBA
Southern New Hampshire University – Hooksett, NH – HRCI
Southern New Hampshire University – Hooksett, NH – BA/HR

James L Gamache, MSW, LCSW, LICSW, LADC, MLADC, ICAADC

OBJECTIVE:
To obtain a clinical leadership position in the Human Services field that offers the opportunity to actively apply the technical and clinical leadership skills developed during my 27-year career. To bring my in-depth knowledge of clinical systems, team building, supervision, policy development, quality improvement, and Evidenced Based Practice (EBP) models to a highly motivated Leadership team and contribute to their stability, growth, and success.

PROFESSIONAL EXPERIENCE:

Commission on Accreditation of Rehabilitation Facilities "CARF" (6/2014-current)

Administrative and Program Surveyor

- Survey programs across the country to review conformance to National Standards of Care
- Facilitate program reviews and interviews with the key members of Leadership, Board of Directors, clinical staff and clients/families served
- Provide professional consultation to organizations seeking CARF accreditation

Granite Recovery Centers (10/2020-current)

Senior Vice President of Clinical Services and Quality Assurance

- Developed and implemented organizational wide clinical Evidenced Based group curriculum
- Developed and implemented a quality assurance team focusing on qualitative aspects of all documentation
- Oversee all clinical operations in five locations across NH and ME
- Ensure all clinical departments exceed compliance requirements of licensing and accreditation bodies.
- Engaged in strategic planning

Londonderry NH Police Department "LPD" (8/2013-10/2020)

LPD Critical Incident Management Team "CIMT" Clinician

- Provided individual and group debriefings and defusing's outlined by the International Critical Incident Stress Foundation curriculum
- Provided on-going consultation and Bi-annual training to the entire CIMT team
- Provided ongoing clinical assessment, and referral services for Police Officers and their families
- Provided ongoing mental health, substance abuse and overall wellness awareness trainings to the entire Londonderry Police Department
- Worked with the State of NH Attorney General's Office to develop statewide standards and procedures on Critical Incident Stress Management for all Law Enforcement entities

GateHouse Treatment, Nashua NH (12/2019-10/2020)

Clinical Director

- Overseeing and developing the PHP & IOP clinical departments.
- Developed, planed and implemented strategies for program continuation and growth.
- Developed and implemented Evidenced Based clinical curriculum.
- Ensure the clinical departments stay within compliance of licensing and accreditation bodies.
- Audited charts periodically to ensure proper documentation.
- Schedule clinical staff.

- Manage clinical expenses as needed.
- Developed and implemented new processes to effectively care for Co-Occurring disorder clients.
- Communicate openly with staff to ensure client wellness and safety.
- Provide supervision and ongoing training to all clinical staff, interns and behavioral health technicians

WestBridge Inc. Manchester NH (9/2004-10/2019)

Chief of Quality Improvement/Clinical Supervisor (8/2016-10/2019)

- Responsibilities included multiple systems knowledge and improving overall quality of care
- Selection and implementation of a new Electronic Medical Record
- Streamlined intake and admissions process, and developed a census tracking system
- Partnering with Leadership in the organization to support and guide systems improvement in Financial, IT, Human Resources, Clinical, and Residential Programs
- Spearheaded CARF accreditation process resulting a 3 year accreditation in 2018 (Highest Award)
- Worked with all WestBridge teams to re-enforce team work and interdepartmental relations/communications
- Involved in marketing events including presenting at national conferences, and improving brand recognition
- Provide individual and group supervision to full-time clinical and license eligible staff
- Supervised 2nd year graduate student interns
- Covered Administrative and or Clinical on-call rotations for both ACT and Residential programs
- Coauthored and published White Paper Outcome study "Outcomes of a Residential and Community-Based Co-occurring Disorders Treatment Program 4/19/2020"
- Spearheaded and secured treatment contracts with the Veterans Administration "VA" in NH
- Actively participated in monthly chart audits using the data to implement training, developed and tracked outcome data system and reported out monthly to our leadership team

Chief Operating Officer (1/2015-8/2016)

- Responsible for the overall operations of three WestBridge locations NH, MA and FL.
- Spearheaded the process of becoming in network with Insurance companies
- Created and implemented tools necessary to measure quality of services provided to clients and activity track / monitor outcome data
- Worked with all programs to create an environment of cohesion and team work
- Involved in marketing events including presenting at national conferences to improve brand recognition
- Traveled to all locations meeting with program directors and improve client services and overall operations
- Prepared and presented Board of Directors reports
- Spearheaded the CARF accreditation process resulting in a 3 year accreditation in 2015 (Highest Award),
- Reviewed and approved all program budgets
- Worked with outside contractor to develop and implement a trauma informed environment of care for clients and staff
- Developed and monitored all Key Performance Indicators
- Involved in developing strategic plan and formulating realistic organizational goals
- Established and facilitated an emerging leaders group to build and develop future leaders
- Covered Administrative on-call for all locations

Director of Quality Improvement / Director of Residential Program (2/2012-1/2015)

- Responsibilities included multiple systems knowledge and improving overall quality of care through; chart audits, P&P development, systems development and monitoring, fidelity reviews, and streamlining access to care.
- Created and chaired the Quality Improvement Committee
- Developed and implemented the WestBridge outcomes measurement tool
- Created Quality Improvement Plans to address the policy needs of WestBridge in conformance with CARF
- Managed all aspects of residential staff scheduling and client census
- Provide individual and group supervision, prepared and developed employer / employee time lines, goals and objectives, and all aspects of interviewing, hiring and separation
- Facilitated all team building activities including using material from "5 Dysfunctions of a Team"
- Developed program budgets, and established and maintained FTE to client ratios

- Provided trainings specific for Evidenced Based Practice models of care and maintained high fidelity to those models
- Covered Administrative and Clinical on-call rotations

Clinical Therapist / Clinical Team Leader (9/2004-2/2012)

- Provided individual and group psychotherapy to clients in outpatient/residential mental health and substance abuse programs
- Provided crisis intervention and long-term clinical therapy to individuals dealing with Co-Occurring severe mental illness and substance use challenges
- Provided Behavioral Family Therapy to families of clients involved in treatment
- Competed comprehensive biopsychosocial, and substance abuse assessments on new clients entering into treatment
- Coordinated and supervised 32 part-time mentors in three locations
- Provide individual and group supervision to full-time clinical and license eligible staff

Dartmouth Psychiatric Research Center 2005-2007

Research Clinician (2005-2007)

- Provided 1:1 Cognitive Behavioral Therapy for PTSD to all clients in an addiction's treatment setting that met the diagnostic criteria for PTSD
- Engaged in clinical supervision and reviewed taped sessions to assure fidelity to the model
- Research was funded by NIDA resulting in the development of a treatment manual, published by Hazelton

Mental Health Center of Greater Manchester, Manchester NH 9/2001-9/2004

(Internship & Professional) Clinical Therapist / Case Manager (2001-2004)

- Provided individual and group psychotherapy to clients in outpatient mental health and substance abuse GCTT program
- Provided crisis intervention, case management and long-term clinical therapy to individuals dealing with Co-Occurring severe mental illness and substance use challenges

EDUCATION:

2002	**Boston University, School of Social Work, MSW**
	Major: Clinical Practice
	Minor: Macro Practice
2000	**Springfield College, School of Human Services, BS**
	Major: Human Services

BOARD OF DIRECTORS:

2016-Current	**The National Association for Addiction Professionals Executive Board Member**
2008-2012	**New Hampshire Alcohol & Drug Abuse Counselors Association "NHADACA"**

PROFESSIONAL LISCENSURES:

New Hampshire: Licensed Independent Clinical Social Worker, License # 2203
New Hampshire: Masters Licensed Alcohol & Drug Counselor, License # 0647
Maine: Licensed Clinical Social Worker, License # LC8130
Maine: Licensed Alcohol & Drug Counselor, License # LC21271
Internationally Certified Advanced Alcohol & Drug Counselor

PROFESSIONAL AFFILIATIONS:

The National Association for Addictions Professionals "NAADAC"
National Association of Social Workers "NASW"

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

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and The Mental Health Center of Greater Manchester, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on March 26, 2025 (Item #5B), and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

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

   $16,037,692

2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

3. Modify Exhibit B– Amendment #2, Scope of Services, Section 9., Section header only, to read.

   9. Critical Time Intervention (Effective through June 30, 2026)

4. Modify Exhibit C – Amendment #2, Payment Terms, Section 1, to read

   1. This Agreement is funded by:

      1.1. 0.16% Federal funds, Block Grants for Community Mental Health Services, as awarded on 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM090358.

      1.2. 1.14% Federal funds, PROHEALTH NH, as awarded on 8/25/22, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.243, FAIN H79SM080245.

      1.3. 0.86% Federal funds, NH Certified Community Behavioral Health Clinic Planning, as awarded on 3/15/23, by the Substance Abuse and Mental Health Services

DS PC
Contractor Initials
Date 1/22/2026

Administration, Center for Mental Health Services, ALN 93.829, FAIN H79SM087622

1.4. 97.68% General funds.

1.5. 0.16% Other funds (Behavioral Health Services Information System).

5. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.1. Table 1, to read:

6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 3,540.00	$ 3,540.00	$ 3,540.00	$ 3,540.00	$ 14,160.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 1,768,077.00	$ 1,768,077.00	$ 1,768,077.00	$ 1,768,077.00	$ 7,072,308.00
Mobile Crisis Apartments Occupancy	$ 143,000.00	$ 143,000.00	$ -	$ -	$ 286,000.00
Assertive Community Treatment Team (ACT) - Adults	$ 450,000.00	$ 450,000.00	$ 450,000.00	$ 450,000.00	$ 1,800,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Rehabilitation for Empowerment, Education and Work (RENEW)	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 24,000.00
General Training Funding	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 60,000.00
Interpreter Services Funding	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ 56,000.00
IRB Funding	$ 63,000.00	$ 63,000.00	$ 63,000.00	$ 63,000.00	$ 252,000.00
Cypress Center Funding	$ 675,000.00	$ 675,000.00	$ 675,000.00	$ 675,000.00	$ 2,700,000.00
System of Care 2.0	$ 5,300.00	$ -	$ -	$ -	$ 5,300.00
ProHealth NH Grant	$ 183,417.00	$ -	$ -	$ -	$ 183,417.00
Community Behavioral Health Clinic (Self-Assesment)	$ 94,633.00	$ -	$ -	$ -	$ 94,633.00
Community Behavioral Health Clinic (Stipends)	$ 43,829.00	$ -	$ -	$ -	$ 43,829.00
Critical Time Intervention	$ -	$ -	$ 352,000.00	$ -	$ 352,000.00
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ 246,103.00	$ -	$ 246,103.00
Uncompensated Care Mitigating Funds	$ -	$ -	$ 1,353,971.00	$ 1,353,971.00	$ 2,707,942.00
Total	**$ 3,497,296.00**	**$ 3,165,117.00**	**$ 4,984,191.00**	**$ 4,391,088.00**	**$ 16,037,692.00**

6. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.13., Section header only, to read:

6.13. Critical Time Intervention (Effective through June 30, 2026):

7. Modify Exhibit C – Amendment #2, Payment Terms, Sections 6.13.8. through 6.13.9. to read:

6.13.8. The Contractor may be eligible to receive payments to address extraordinary costs incurred in the fulfillment of this Agreement (herein contingency payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $25,000 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.13.8.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.13.8.2. Be eligible for contingency payments, which support program related costs that exceed per diem and flex funding line items defined in Exhibit C-7, Budget – Amendment #2, and meet criteria as outlined by the Department at the time of application.

6.13.9. The Contractor may be eligible to receive incentive payments in the fulfillment of program goals as described in Table 2 below (herein incentive payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $221,103 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.13.9.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.13.9.2. Be eligible to receive incentive payments upon achieving the Incentive Payment Goals as described below in Table 2 through June 30, 2026. The Contractor shall provide supporting documentation to demonstrate achievement of the Incentive Payment Goals, as requested by the Department.

6.13.9.2.1. Table 2

#	Incentive Payment Goal	Total Incentive Payments
1	For each individual referred and having a Pre-CTI visit, and one (1) qualifying encounter during Phase 1 with a CTI Coach, CMHCs may be qualified for incentive payments.	$350 per individual
2	For each individual qualified CTI-program graduate, CMHCs may be qualified for incentive payments.	$500 per individual

6.13.9.2.2. "Qualifying Encounter" for this incentive payment shall mean an interaction with an enrolled CTI client in which progress was discussed or made towards the Phase Plan during Phase 1.

6.13.9.2.3. "Graduate" for this incentive payment shall mean a CTI client who enrolled in CTI and successfully completed 9 consecutive months of the program during State Fiscal Year 2026; and/or seven (7) months of active participation and two (2) months of inactive participation, and have a closeout/final meeting within 14 days per or post the 9 month date.

6.13.9.3. The incentive target shall be available on a quarterly basis in SFY 2026, until the statewide total price limitation is reached, and based on data submitted by the Contractor via the Phoenix reporting system.

6.13.9.4. The Department will communicate eligibility for incentive payment achievement and reimbursement to the Contractor's CTI Supervisor and finance representative on a quarterly basis.

8. Modify Exhibit C – Amendment #2, Payment Terms, by adding Section 6.14. to read:

6.14. Uncompensated Care Mitigating Funds: The Department shall make quarterly payments, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to the Contractor to mitigate the effects of uncompensated care in SFY 2026 and SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

9. Modify Exhibit C-7 Budget – Amendment #2, by replacing it in its entirety with Exhibit C-7, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

Contractor Initials DS PC
Date 1/22/2026

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/22/2026
Date

DocuSigned by:
Katja S. Fox
ED9D05B04C63442...
Name: Katja S. Fox
Title: Director

The Mental Health Center of Greater Manchester, Inc.

1/22/2026
Date

DocuSigned by:
Patricia Carty
8F988FB33E0E480...
Name: Patricia Carty
Title: President and CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/22/2026
Date

DocuSigned by:
Robyn Guarino
74873484484941480...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-7, Budget - Amendment #3

New Hampshire Department of Health and Human Services	
Contractor Name:	The Mental Health Center of Greater Manchester, Inc.
Budget Request for:	Critical Time Intervention
Budget Period:	SFY2026 - SFY2027
Indirect Cost Rate (if applicable)	0.00%

Line Item	SFY 2026	SFY2027
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
Flex Funds (pre approval needed)	$8,000	$0
Incentive Payments (Shared Price Limitation)	$0	$0
Per Diem Expenses	$344,000	$0
Contingency Exp. (Shared Price Limitation)	$0	$0
Other - Other (specify below)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$352,000	$0
Total Indirect Costs	$0	$0
Subtotals	**$352,000**	**$0**
	TOTAL	**$352,000**

Contractor Initials: PC (DS)

Date: 1/22/2026

State of New Hampshire
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE MENTAL HEALTH CENTER OF GREATER MANCHESTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 17, 1960. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **63323**
Certificate Number: **0007670101**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 15th day of January A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 20, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Patricia Carty, President and Chief Executive Officer (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Mental Health Center of Greater Manchester, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 1/15/26

Signature of Elected Officer
Name: Michael Reed
Title: Board Chair

Docusign Envelope ID: B9AC199C-BA2B-425A-819C-29105A01AE74

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 09/02/2025

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

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

PRODUCER	CONTACT NAME: Teri Davis	
CGI Insurance, Inc. 5 Dartmouth Drive Auburn NH 03032	PHONE (A/C, No, Ext): (877) 562-8954	FAX (A/C, No): (866) 574-2443
	E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
The Mental Health Center of Greater Manchester, Inc. 401 Cypress Street Manchester NH 03103-3628	INSURER A : Philadelphia Insurance	
	INSURER B : Philadelphia Indemnity	
	INSURER C : A.I.M. Mutual	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 25-26 w/WC RE **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ Professional Liability $2M Agg GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:			PHPK2669563-006	04/01/2025	04/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Sexual/Physical Abuse or	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
B	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			PHPK2669495	04/01/2025	04/01/2026	~~COMBINED~~ SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Hired/borrowed	$ 1,000,000 $ $ $ $ 1,000,000
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION $ 10,000			PHUB905359	04/01/2025	04/01/2026	EACH OCCURRENCE AGGREGATE 	$ 7,000,000 $ 7,000,000 $
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		ECC6004000298-2025	09/12/2025	09/12/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 500,000 $ 500,000 $ 500,000

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

Supplemental Names Manchester Mental Health Foundation, Inc., Manchester Mental Health Realty, Inc., Manchester Mental Health Services, Inc., Manchester Mental Health Ventures, Inc.
This Certificate is issue for insured operations usual to Mental Health Services.

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

NONPROFIT COVER SHEET

A. Entity Name: The Mental Health Center of Greater Manchester, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Melissa Therrien/603-782-8304/therriem@mhcgm.org

Person responsible for Accuracy and Completeness of information provided:

Name: Patricia Carty Title: President and CEO

Signature: Patricia Carty

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Michael Reed, Board Chair	Stebbins Commercial Properties, LLC
Philip Alexakos, Board Vice Chair	Manchester Health Department
Brent Kiley, Board Treasurer	Rise Private Wealth Management
Beth Gutoff, Board Secretary	Elliot Health System
Melissa Carder	Primary Bank
Courtney Carrier	Lavallee Brensinger Architects
Lt. Derek Cataldo	Manchester NH Police Dept.
Stacy Champey	Manchester School District
Jacqueline Depippo	Morgan Stanley
Madeline Hutchings	Sheehan, Phinney, Bass, & Green, and Psychotherapist, New England Pastoral Institute
Newton Kershaw III	Elm Grove Companies
Dr. Joohahn Kim	Dartmouth Hitchcock Community Group Practices, Adult Primary Care & Urgent Care
Jim Merrill	Bernstein Shur
Elaine Michaud	Manchester Health Department
Kibar Moussoba	Southern New Hampshire University
Glory Mukendi	Victory Women of Vision
Connie Roy-Czyzowski	Retired, Delta Dental
Kathy Sevigny	Altos
Leo Simard	St. Mary's Bank
Chris Toppin	Mainstay Technologies

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

Name	Role	Annual Salary	Amount Paid From This Contract
Patricia Carty	President and CEO	$0	$200,000.00

Jonathan Routhier	Exec VP/VP Finance and Operations	$0	$158,000.00
Ashwini Saxena	VP Medical Services/CMO	$0	$313,817.00
Jennifer Devoe	VP of Quality and Compliance	$0	$117,312.00
Jeanna Still	Chief Operating Officer	$0	$120,000.00

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

E. Check one of the following:

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

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1519	Mental Health Center of Greater Manchester	401 Cypress Street	Manchester	NH	03103	G	11/15/2025

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

The Mental Health Center
of Greater Manchester

MISSION

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

VISION

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

GUIDING VALUES AND PRINCIPLES

We treat everyone with respect, compassion and dignity.

We offer hope and recovery through individualized, quality behavioral health services.

We provide evidence-based, culturally responsive and consumer, family focused care.

We support skilled staff members who work together and strive for excellence.

We pursue partnerships that promote wellness and create a healthy community.

Revised and Approved by the Board of Directors on September 25, 2018

BAKER NEWMAN NOYES

Manchester Mental Health Foundation, Inc. and Affiliates

Consolidated Financial Statements
and Supplementary Information

For the Years Ended June 30, 2024 and 2023
With Independent Auditors' Report

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

For the Years Ended June 30, 2024 and 2023

TABLE OF CONTENTS

BAKER NEWMAN NOYES

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

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the consolidated financial statements of Manchester Mental Health Foundation, Inc. and Affiliates (the Organization), which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2024 and 2023, and the results of their operations, changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The consolidating and other supplementary information is presented for purposes of additional analysis rather than to present the financial position and results of operations of the individual companies 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 consolidating and other supplementary information has been subjected to the auditing procedures applied in the audits 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Baker Newman & Noyes LLC

Manchester, New Hampshire
March 12, 2025

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2024 and 2023

ASSETS

	2024	2023
Current assets:		
Cash and cash equivalents	$ 1,513,911	$ 3,632,213
Restricted cash	126,775	132,313
Certificates of deposit – current portion	382,875	2,021,710
Patient accounts receivable	1,057,105	1,342,838
Other accounts receivable	4,171,632	473,584
Investments – short-term	–	258,761
Prepaid expenses	944,303	857,306
Total current assets	8,196,601	8,718,725
Investments – long-term	6,746,247	8,588,305
Assets whose use is limited or restricted	238,490	448,809
Certificates of deposit – long-term	–	2,047,535
Operating lease right-of-use assets	13,130	11,654
Property and equipment, net of accumulated depreciation	17,961,075	16,936,018
Total assets	$33,155,543	$36,751,046

LIABILITIES AND NET ASSETS

	2024	2023
Current liabilities:		
Accounts payable	$ 285,599	$ 254,294
Accrued payroll, vacation and other accruals	2,418,099	2,218,409
Deferred revenue	88,942	34,929
Current portion of operating lease liabilities	3,656	10,411
Current portion of long-term debt	262,377	248,019
Amounts held for patients and other deposits	13,930	12,790
Total current liabilities	3,072,603	2,778,852
Extended illness leave obligation	318,513	479,806
Post-retirement benefit obligation	–	51,143
Operating lease liabilities, net of current portion	9,474	1,243
Long-term debt, less current maturities and unamortized debt issuance costs	7,441,826	7,692,614
Total liabilities	10,842,416	11,003,658
Net assets:		
Without donor restrictions	22,074,637	25,298,579
With donor restrictions	238,490	448,809
Total net assets	22,313,127	25,747,388
Total liabilities and net assets	$33,155,543	$36,751,046

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Years Ended June 30, 2024 and 2023

	Year Ended June 30, 2024			Year Ended June 30, 2023		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
Revenues and other support:						
Program service fees	$25,677,876	$ –	$25,677,876	$30,532,466	$ –	$30,532,466
Fees and grants from government agencies	7,866,889	–	7,866,889	7,511,455	–	7,511,455
Program rental income	342,601	–	342,601	336,191	–	336,191
Interest income	163,871	–	163,871	104,342	–	104,342
Other income	6,029,259	–	6,029,259	5,889,633	–	5,889,633
Net assets released from restriction	232,297	(232,297)	–	–	–	–
Total revenues and other support	40,312,793	(232,297)	40,080,496	44,374,087	–	44,374,087
Operating expenses:						
Program services:						
Children and adolescents	6,875,746	–	6,875,746	6,654,843	–	6,654,843
Emergency services	1,434,426	–	1,434,426	1,781,991	–	1,781,991
Vocational services	536,230	–	536,230	669,761	–	669,761
Noneligibles	1,863,684	–	1,863,684	1,690,457	–	1,690,457
Multiservice team	10,376,927	–	10,376,927	10,320,641	–	10,320,641
ACT team	4,285,265	–	4,285,265	4,400,148	–	4,400,148
Crisis unit	6,837,520	–	6,837,520	7,248,723	–	7,248,723
Community residences and support living	1,920,146	–	1,920,146	1,646,842	–	1,646,842
HUD residences	205,480	–	205,480	187,612	–	187,612
Housing bridge program	649,449	–	649,449	609,431	–	609,431
Other	3,494,340	–	3,494,340	4,586,120	–	4,586,120
Total program services	38,479,213	–	38,479,213	39,796,569	–	39,796,569
Support services:						
Management and general	5,364,867	–	5,364,867	4,857,996	–	4,857,996
Operating property	595,824	–	595,824	467,264	–	467,264
Interest expense	227,733	–	227,733	227,163	–	227,163
Total operating expenses	44,667,637	–	44,667,637	45,348,992	–	45,348,992
Loss from operations	(4,354,844)	(232,297)	(4,587,141)	(974,905)	–	(974,905)

	Year Ended June 30, 2024			Year Ended June 30, 2023		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
Loss from operations	$(4,354,844)	$(232,297)	$(4,587,141)	$ (974,905)	$ –	$ (974,905)
Nonoperating revenue (expenses):						
Commercial rental income	336,043	–	336,043	410,186	–	410,186
Rental property expense	(441,712)	–	(441,712)	(220,859)	–	(220,859)
Contributions	364,869	–	364,869	316,322	–	316,322
Net investment gain (loss)	880,757	21,978	902,735	562,397	(18,656)	543,741
Dues	(5,520)	–	(5,520)	(5,040)	–	(5,040)
Miscellaneous expenses	(3,535)	–	(3,535)	(3,674)	–	(3,674)
Nonoperating revenue (expenses), net	1,130,902	21,978	1,152,880	1,059,332	(18,656)	1,040,676
(Deficiency) excess of revenues over expenses	(3,223,942)	(210,319)	(3,434,261)	84,427	(18,656)	65,771
(Decrease) increase in net assets	(3,223,942)	(210,319)	(3,434,261)	84,427	(18,656)	65,771
Net assets at beginning of year	25,298,579	448,809	25,747,388	25,214,152	467,465	25,681,617
Net assets at end of year	$22,074,637	$ 238,490	$22,313,127	$25,298,579	$448,809	$25,747,388

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2024

								Mental Health		
	Total Agency	Admin-istration	Total Center Programs	Child/ Adolescents	Emer-gency Services	Voca-tional Services	Non-Eligibles	Multi-Service Team	ACT Team	Crisis Unit
Personnel costs:										
Salary and wages	$27,836,981	$ 3,185,218	$24,611,768	$4,771,361	$1,056,961	$ 286,258	$1,244,654	$ 6,924,872	$2,795,357	$4,134,718
Employee benefits	6,981,061	1,008,577	5,964,654	1,135,509	283,148	75,680	233,848	1,700,134	713,052	945,580
Payroll taxes	2,066,210	233,383	1,830,073	362,191	79,131	21,721	89,463	510,562	201,977	310,234
	36,884,252	4,427,178	32,406,495	6,269,061	1,419,240	383,659	1,567,965	9,135,568	3,710,386	5,390,532
Professional fees:										
Client evaluation/services	207,387	155,953	49,806	(3,046)	–	3,972	(1,037)	15,929	8,115	21,118
Audit fees	92,665	8,849	83,816	14,484	–	1,955	5,690	22,888	11,936	18,533
Legal fees	29,908	2,561	27,347	4,192	–	893	1,646	8,525	4,308	5,364
Other professional fees/consultants	146,284	48,169	98,115	20,634	–	2,185	6,359	25,578	13,338	20,710
Staff development and training:										
Journals and publications	8,996	859	8,137	1,406	–	190	552	2,222	1,159	1,800
Conferences/conventions	100,142	6,072	94,070	7,435	–	592	3,536	17,059	6,258	11,158
Other staff development	459,905	50,916	405,164	72,711	2,431	24,901	5,194	117,593	41,288	65,104
Occupancy costs:										
Rent	11,807	2,117	–	–	–	–	–	–	–	–
Other utilities	358,957	6,592	200,474	(516)	–	8,284	–	38,097	16,563	79,513
Maintenance and repairs	754,049	35,274	484,591	1,536	–	14,682	–	71,564	30,564	225,432
Other occupancy costs	111,209	850	71,432	1,842	–	305	8,969	2,419	1,122	41,737
Rent subsidies	473,510	–	473,510	–	–	–	–	–	–	–
Consumable supplies:										
Office	170,503	24,831	137,842	14,486	187	2,538	37,738	19,225	5,816	30,169
Building/household	78,230	1,125	76,133	338	–	335	15,052	1,883	868	53,601
Educational/training	498,556	2,075	491,717	27,466	(1,084)	74	15,669	206,531	19,469	165,034
Food	144,312	602	97,963	967	–	94	286	494	346	91,509
Medical	238,887	12,232	226,655	102	–	47	884	30,292	103	69,577
Other consumable supplies	1,496,096	336,825	1,158,969	189,658	702	25,095	73,745	297,118	153,060	240,012
Depreciation - equipment	293,720	20,056	178,730	45,854	75	6,787	17,060	35,410	10,974	40,894
Depreciation - building	763,712	54,543	145,037	38,299	–	5,684	–	27,869	28,579	30,189
Equipment maintenance	104,082	6,047	98,035	2,481	–	3,778	17,762	19,959	9,047	39,603
Advertising	179,527	18,333	161,194	23,259	–	3,112	10,894	36,575	18,996	31,297
Printing	15,149	2,419	12,730	1,718	–	123	2,466	2,451	639	2,968
Telephone/communication	453,642	42,502	411,140	43,262	6,990	27,889	50,767	121,537	66,938	60,758
Postage and shipping	72,380	48,908	23,472	2,294	–	310	902	3,625	1,891	11,544
Transportation:										
Staff	223,884	1,646	222,238	42,291	5,885	11,525	571	37,488	79,421	17,575
Clients	3,249	4	3,245	–	–	–	–	–	–	3,149
Insurance:										
Malpractice and bonding	111,961	19,437	92,524	15,988	–	2,158	6,281	25,266	13,176	20,459
Vehicles	10,584	1,750	8,834	1,526	–	206	600	2,413	1,258	1,953
Comprehensive property/liability	189,171	17,540	166,123	28,707	–	3,875	11,277	39,857	23,656	36,732
Membership dues	41,205	3,375	37,830	5,564	–	746	2,170	8,731	4,553	7,069
Interest expense	227,733	–	1,960	–	–	–	–	–	–	–
Other expenditures	156,460	5,227	119,593	1,747	–	236	686	2,761	1,438	2,427
Total expenditures	45,112,114	5,364,867	38,274,921	6,875,746	1,434,426	536,230	1,863,684	10,376,927	4,285,265	6,837,520
Administration allocation	–	(4,960,229)	4,960,229	884,401	195,477	68,743	265,464	1,361,261	567,623	898,271
Total expenses	$45,112,114	$ 404,638	$43,235,150	$7,760,147	$1,629,903	$ 604,973	$2,129,148	$11,738,188	$4,852,888	$7,735,791

	Center							Amoskeag		Foundation
	Com-munity Residence	Suppor-tive Living	Other Mental Health	Other Non-BBH	Housing Bridge	Operating Property	Rental Property	Admin-istration	Program Related	Admin-istration
Personnel costs:										
Salary and wages	$ 316,181	$ 827,539	$ 41,370	$2,099,435	$ 113,062	$ –	$ 4,000	$ 18,840	17,155	$ –
Employee benefits	87,006	205,011	9,259	535,912	40,515	–	–	7,830	–	–
Payroll taxes	23,678	61,924	3,148	157,791	8,253	–	–	2,754	–	–
	426,865	1,094,474	53,777	2,793,138	161,830	–	4,000	29,424	17,155	–
Professional fees:										
Client evaluation/services	–	–	195	(2,913)	7,473	1,628	–	–	–	–
Audit fees	1,029	3,168	371	3,762	–	–	–	–	–	–
Legal fees	298	918	114	1,089	–	–	–	–	–	–
Other professional fees/consultants	1,149	3,542	415	4,205	–	–	–	–	–	–
Staff development and training:										
Journals and publications	100	307	36	365	–	–	–	–	–	–
Conferences/conventions	(102)	102	105	47,807	120	–	–	–	–	–
Other staff development	5,100	11,854	–	58,988	–	3,825	–	–	–	–
Occupancy costs:										
Rent	–	–	–	–	–	3,984	1,016	–	4,690	–
Other utilities	18,777	31,765	434	7,557	–	106,024	27,053	–	18,814	–
Maintenance and repairs	35,059	89,996	808	14,730	220	159,066	40,588	–	34,530	–
Other occupancy costs	324	12,985	33	1,518	178	31,362	7,565	–	–	–
Rent subsidies	–	–	–	–	473,510	–	–	–	–	–
Consumable supplies:										
Office	7,870	14,414	128	5,014	257	–	–	–	7,830	–
Building/household	24	3,351	24	657	–	897	75	–	–	–
Educational/training	235	2,312	–	53,011	3,000	–	–	–	4,764	–
Food	156	2,967	5	855	284	–	–	–	45,747	–
Medical	1	2	3	125,644	–	–	–	–	–	–
Other consumable supplies	13,185	43,057	4,753	118,512	72	–	302	–	–	–
Depreciation - equipment	3,037	10,572	1,508	6,559	–	–	86,019	–	8,915	–
Depreciation - building	2,305	7,150	1,055	3,907	–	289,038	275,094	–	–	–
Equipment maintenance	176	543	248	4,438	–	–	–	–	–	–
Advertising	1,637	5,579	805	29,040	–	–	–	–	–	–
Printing	52	159	21	2,133	–	–	–	–	–	–
Telephone/communication	924	8,826	1,094	20,645	1,510	–	–	–	–	–
Postage and shipping	172	742	59	1,589	344	–	–	–	–	–
Transportation:										
Staff	719	2,211	24	23,877	651	–	–	–	–	–
Clients	–	–	–	96	–	–	–	–	–	–
Insurance:										
Malpractice and bonding	1,135	3,499	409	4,153	–	–	–	–	–	–
Vehicles	109	334	39	396	–	–	–	–	–	–
Comprehensive property/liability	7,546	6,281	735	7,457	–	–	–	–	5,508	–
Membership dues	592	1,209	4,121	3,075	–	–	–	–	–	–
Interest expense	772	–	–	1,188	–	225,001	–	–	772	–
Other expenditures	28,199	382	45	81,672	–	–	–	–	28,103	3,537
Total expenditures	557,445	1,362,701	71,364	3,424,164	649,449	820,825	441,712	29,424	176,828	3,537
Administration allocation	50,739	171,250	8,880	416,016	72,104	–	–	–	–	–
Total expenses	$ 608,184	$1,533,951	$ 80,244	$3,840,180	$ 721,553	$ 820,825	$ 441,712	$ 29,424	$ 176,828	$ 3,537

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2023

	Total Agency	Admin-istration	Total Center Programs	Mental Health: Child/ Adolescents	Emer-gency Services	Voca-tional Services	Non-Eligibles	Multi Service Team	ACT Team	Crisis Unit
Personnel costs:										
Salary and wages	$28,458,280	$ 2,996,081	$25,426,204	$4,537,223	$1,374,776	$ 371,575	$1,143,530	$ 6,804,439	$2,908,761	$4,407,504
Employee benefits	6,933,234	864,620	6,057,436	1,118,841	282,286	103,221	213,440	1,693,603	691,860	942,912
Payroll taxes	2,098,026	220,375	1,874,898	344,024	98,198	28,654	86,043	490,908	209,682	331,013
	37,489,540	4,081,076	33,358,538	6,000,088	1,755,260	503,450	1,443,013	8,988,950	3,810,303	5,681,429
Professional fees:										
Client evaluation/services	383,734	108,801	274,933	(6,761)	12,745	3,293	(1,777)	14,714	6,763	57,505
Audit fees	92,665	8,849	83,816	14,956	–	1,955	5,690	22,520	11,936	18,533
Legal fees	52,651	2,033	24,149	3,310	–	959	1,259	8,696	4,018	4,101
Other professional fees/consultants	125,644	45,547	58,630	9,943	–	1,360	3,651	14,211	7,732	12,114
Staff development and training:										
Journals and publications	13,478	1,036	12,442	1,372	–	179	522	2,297	1,096	1,923
In-service training	13,367	4,763	8,604	35	–	200	–	550	–	40
Conferences/conventions	105,466	3,151	102,315	8,604	(79)	849	1,745	19,947	5,122	12,624
Other staff development	409,170	25,987	383,183	63,830	–	21,683	5,311	91,118	22,675	92,961
Occupancy costs:										
Rent	1,859	1,859	–	–	–	–	–	–	–	–
Heating costs	7,732	–	–	–	–	–	–	–	–	–
Other utilities	387,688	11,376	239,235	–	–	6,124	–	28,939	20,984	128,489
Maintenance and repairs	830,696	22,079	501,515	14,203	–	19,965	7,961	101,905	41,666	234,611
Other occupancy costs	104,610	11	33,404	–	–	780	–	3,633	1,586	21,963
Rent subsidies	468,250	–	468,250	–	–	–	–	–	–	–
Consumable supplies:										
Office	240,882	44,069	174,808	13,488	–	8,840	7,979	53,719	20,606	48,983
Building/household	65,982	265	41,778	–	–	–	–	–	–	41,528
Educational/training	481,533	1,802	479,731	29,927	1,573	138	9,654	179,797	23,740	150,850
Food	120,987	553	74,175	1,151	–	103	48	369	147	69,812
Medical	266,238	317	265,921	21	–	781	8	37,094	1,599	61,616
Other consumable supplies	1,133,206	257,023	874,351	147,425	–	19,295	56,469	221,194	119,889	180,256
Depreciation - equipment	400,792	41,793	358,999	59,841	333	10,853	21,994	99,533	47,613	89,646
Depreciation - building	615,888	45,200	402,148	95,678	39	12,174	56,207	102,750	24,617	83,171
Equipment maintenance	84,833	6,611	73,915	2,944	–	1,797	1,514	10,777	4,900	47,186
Advertising	215,065	19,061	196,004	28,926	129	3,756	12,686	43,410	22,926	36,809
Printing	30,495	7,982	22,513	1,892	102	239	1,464	4,813	656	4,466
Telephone/communication	521,332	47,328	463,364	66,530	4,574	29,785	32,885	142,636	75,772	70,447
Postage and shipping	51,751	30,180	21,571	2,809	–	367	1,068	4,280	2,242	8,322
Transportation:										
Staff	223,877	1,798	222,079	38,742	7,315	13,564	93	39,224	77,382	16,722
Clients	4,206	–	4,206	–	–	21	–	99	43	3,776
Insurance:										
Malpractice and bonding	108,922	10,179	97,435	17,387	–	2,273	6,614	26,193	13,874	21,545
Vehicles	9,344	893	8,451	1,509	–	197	574	2,272	1,204	1,870
Comprehensive property/liability	166,479	15,498	146,781	26,192	–	3,424	9,964	39,436	20,902	32,456
Membership dues	51,652	4,548	47,104	6,750	–	882	2,568	10,259	5,386	8,365
Interest expense	227,163	–	–	–	–	–	–	–	–	–
Other expenditures	92,126	2,744	84,609	4,051	–	475	1,293	5,306	2,769	4,604
Total expenditures	45,599,303	4,854,412	39,608,957	6,654,843	1,781,991	669,761	1,690,457	10,320,641	4,400,148	7,248,723
Administration allocation	–	(4,854,412)	4,854,412	807,242	209,078	86,466	194,092	1,252,188	542,989	904,584
Total expenses	$45,599,303	$ –	$44,463,369	$7,462,085	$1,991,069	$ 756,227	$1,884,549	$11,572,829	$4,943,137	$8,153,307

	Center							Amoskeag		Foundation
	Com-munity Residence	Suppor-tive Living	Other Mental Health	Other Non-BBH	Housing Bridge	Operating Property	Rental Property	Admin-istration	Program Related	Admin-istration
Personnel costs:										
Salary and wages	$ 266,891	$ 768,683	$ 38,851	$2,692,984	$ 110,987	$ –	$ –	$ 18,840	$ 17,155	$ –
Employee benefits	69,342	182,832	9,799	732,686	16,614	2,254	1,065	7,859	–	–
Payroll taxes	20,149	57,463	2,927	197,326	8,511	–	–	2,753	–	–
	356,382	1,008,978	51,577	3,622,996	136,112	2,254	1,065	29,452	17,155	–
Professional fees:										
Client evaluation/services	–	–	145	188,306	–	–	–	–	–	–
Audit fees	1,029	3,169	371	3,657	–	–	–	–	–	–
Legal fees	228	701	94	783	–	17,974	8,495	–	–	–
Other professional fees/consultants	652	2,013	256	6,698	–	14,577	6,890	–	–	–
Staff development and training:										
Journals and publications	94	863	34	4,062	–	–	–	–	–	–
In-service training	–	–	–	7,779	–	–	–	–	–	–
Conferences/conventions	278	1,696	315	51,214	–	–	–	–	–	–
Other staff development	9,779	14,223	18	61,585	–	–	–	–	–	–
Occupancy costs:										
Rent	–	–	–	–	–	–	–	–	–	–
Heating costs	–	–	–	–	–	–	–	–	7,732	–
Other utilities	–	45,708	328	8,663	–	83,451	39,444	–	14,182	–
Maintenance and repairs	1,807	61,302	1,103	16,962	30	165,058	78,017	–	64,027	–
Other occupancy costs	–	5,241	42	159	–	45,188	21,359	–	4,648	–
Rent subsidies	–	–	–	–	468,250	–	–	–	–	–
Consumable supplies:										
Office	157	6,866	438	13,402	330	14,942	7,063	–	–	–
Building/household	–	250	–	–	–	7,689	3,634	–	12,616	–
Educational/training	375	3,243	127	80,289	18	–	–	–	–	–
Food	250	2,031	–	129	135	20	10	–	46,229	–
Medical	1	4	1,032	163,765	–	–	–	–	–	–
Other consumable supplies	9,856	30,529	3,557	84,939	942	1,244	588	–	–	–
Depreciation - equipment	3,971	13,426	2,074	9,715	–	–	–	–	–	–
Depreciation - building	–	22,976	4,323	213	–	104,510	49,398	–	14,632	–
Equipment maintenance	161	495	138	4,003	–	2,925	1,382	–	–	–
Advertising	1,976	6,088	712	38,586	–	–	–	–	–	–
Printing	12	38	16	8,815	–	–	–	–	–	–
Telephone/communication	830	8,779	1,205	28,390	1,531	7,225	3,415	–	–	–
Postage and shipping	197	603	70	1,613	–	–	–	–	–	–
Transportation:										
Staff	1,253	2,572	–	24,279	933	–	–	–	–	–
Clients	–	–	1	266	–	–	–	–	–	–
Insurance:										
Malpractice and bonding	1,196	3,684	431	4,238	–	–	–	–	1,308	–
Vehicles	104	319	37	365	–	–	–	–	–	–
Comprehensive property/liability	1,801	5,550	649	6,407	–	–	–	–	4,200	–
Membership dues	664	1,430	4,147	6,653	–	–	–	–	–	–
Interest expense	–	–	–	–	–	225,941	–	–	1,222	–
Other expenditures	235	777	85	63,864	1,150	208	98	–	883	3,584
Total expenditures	393,288	1,253,554	73,325	4,512,795	609,431	693,206	220,858	29,452	188,834	3,584
Administration allocation	52,662	155,906	8,996	568,055	72,154	–	–	–	–	–
Total expenses	$ 445,950	$1,409,460	$ 82,321	$5,080,850	$ 681,585	$ 693,206	$ 220,858	$ 29,452	$ 188,834	$ 3,584

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended June 30, 2024 and 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	$(3,434,261)	$ 65,771
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities:		
Depreciation and amortization	1,067,807	1,016,683
Net realized and unrealized gains on investments	(647,682)	(334,810)
Change in operating assets and liabilities:		
Patient accounts receivable	285,733	(154,916)
Other accounts receivable	(3,698,048)	1,133,800
Prepaid expenses	(86,997)	(553,235)
Accounts payable	31,305	(80,202)
Accrued payroll, vacation and other accruals	199,690	(1,036,902)
Deferred revenue	54,013	(47,144)
Amounts held for patients and other deposits	1,140	(8,781)
Postretirement benefit obligation	(51,143)	(12,382)
Extended illness leave	(161,293)	33,572
Net cash (used) provided by operating activities	(6,439,736)	21,454
Cash flows from investing activities:		
Purchases of property and equipment	(2,082,403)	(3,443,367)
Net purchases of certificates of deposit	–	(4,069,245)
Maturities of certificates of deposit	3,686,370	–
Change in assets whose use is limited or restricted	210,319	18,656
Proceeds from sale of investments	12,213,438	8,244,125
Purchases of investments	(9,464,937)	(9,221,883)
Net cash provided (used) by investing activities	4,562,787	(8,471,714)
Cash flows from financing activities:		
Proceeds from issuance of long-term debt	–	1,482,747
Payments on long-term debt	(246,891)	(246,439)
Net cash (used) provided by financing activities	(246,891)	1,236,308
Net change in cash, restricted cash and cash equivalents	(2,123,840)	(7,213,952)
Cash, cash equivalents and restricted cash at beginning of year	3,764,526	10,978,478
Cash, cash equivalents and restricted cash at end of year	$ 1,640,686	$ 3,764,526
Supplemental disclosures:		
Interest paid	$ 217,092	$ 280,441

See accompanying notes.

1. Summary of Significant Accounting Policies

Nature of Operations

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

In July 1990, the Center was reorganized and Manchester Mental Health Foundation, Inc. (the Foundation) became the sole corporate member of the Center. The Foundation is also a 501(c)(3). The Foundation's purpose is to raise and invest funds for the benefit of the Center.

In July 2017, the Center acquired commercial real estate in Manchester, New Hampshire that it previously leased a portion of. As of June 30, 2024, the Center occupies approximately 42,000 square feet of the approximately 65,000 square feet in the building (the Center occupied 40,000 square feet as of June 30, 2023). The remaining square footage is leased to unrelated third parties.

Basis of Presentation and Principles of Consolidation

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

Use of Estimates

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

1. **Summary of Significant Accounting Policies (Continued)**

Income Taxes

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

Cash, Cash Equivalents, Restricted Cash and Certificates of Deposit

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

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

Certificates of deposit that are reported as current have a maturity of twelve months or less, while those reported as long-term have a maturity of over twelve months.

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

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

	2024	2023
Cash and cash equivalents	$1,513,911	$3,632,213
Restricted cash	126,775	132,313
Total cash, cash equivalents and restricted cash	$1,640,686	$3,764,526

1. **Summary of Significant Accounting Policies (Continued)**

Patient Accounts Receivable

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

Other Accounts Receivable

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

At June 30, 2024, the Organization recorded approximately $1,490,000 and $1,480,000 in other accounts receivable for grant funds owed by the Governor's Office of Emergency Relief and Recovery (GOFERR) and from the New Hampshire Department of Health and Human Services Rapid Response System.

Property and Equipment and Construction Commitments

Property and equipment are carried at cost if purchased or at estimated fair value at date of donation in the case of gifts, less accumulated depreciation. The cost of property, equipment and improvements is depreciated over the estimated useful life of the assets using the straight line method. Assets deemed to have a useful life greater than three years are deemed capital in nature. Estimated useful lives range from 3 to 40 years. Maintenance and repairs are charged to expense as incurred. At June 30, 2023, the Organization had outstanding construction commitments of $825,473 to expand an existing facility. Construction of this facility commenced in June 2022 and was completed in August 2023. A construction loan was entered into to finance this project. See note 9.

1. **Summary of Significant Accounting Policies (Continued)**

Debt Issuance Costs

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

Vacation Pay and Fringe Benefits

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

Program Service Fees

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

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

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

1. **Summary of Significant Accounting Policies (Continued)**

Rental Income

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

State and Federal Grant Revenue and Expenditures

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

Other Income

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

Performance Indicator

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

Net Assets With Donor Restrictions

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

1. **Summary of Significant Accounting Policies (Continued)**

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

Assets Whose Use is Limited or Restricted

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

Investments and Investment Income

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

Investment Return Objectives, Risk Parameters and Strategies

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

Spending Policy for Appropriation of Assets for Expenditure

The Board of Directors of the Foundation determines the method to be used to appropriate endowment funds for expenditure. As a guideline, approximately 5% of the total value of the three year quarterly average of available funds is intended to be distributed annually. The corresponding calculated spending allocations are distributed in an annual installment from the current net total or accumulated net total investment returns for individual endowment funds. In establishing this policy, the Board of Directors considered the expected long-term rate of return on its endowment.

1. **Summary of Significant Accounting Policies (Continued)**

Retirement Benefits

The Center maintains a tax-sheltered annuity benefit program, which covers substantially all employees. Eligible employees may contribute up to maximum limitations (set annually by the IRS) of their annual salary. After one year's employment, the employee's contributions are matched by the Center up to 5% of their annual salary. The combined amount of employee and employer contributions is subject by law to yearly maximum amounts. The employer match was $727,690 and $748,014 for the years ended June 30, 2024 and 2023, respectively.

Extended Illness Leave Plan

The Center sponsors an unfunded extended illness leave plan for employees. Employees with at least 10 years of service are eligible to receive a lump sum payout of up to 100% of any accrued unused extended illness leave, based upon years of service at retirement. The Center incurred extended illness leave expenses totaling $17,631 and $53,370 during the years ended June 30, 2024 and 2023, respectively. The Center expects to make employer contributions totaling $105,800 for the fiscal year ending June 30, 2025. Liabilities recognized are based on a third-party actuarial analysis.

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

	2024	2023
Consolidated statement of financial position liability at beginning of year	$(479,806)	$(446,234)
Net actuarial gain arising during the year	104,284	17,521
Increase from current year service and interest cost	(42,936)	(60,559)
Contribution made during the year	99,945	9,466
Consolidated statement of financial position liability at end of year	$(318,513)	$(479,806)

Postretirement Health Benefit Plan

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

During 1997, the Center amended the plan to freeze monthly premiums at their December 31, 1996 level and to no longer provide the postretirement benefit to employees hired after December 31, 1996. The Center recognized a net postretirement health (obligation) benefit totaling $(51,845) and $633 during the years ended June 30, 2024 and 2023, respectively. As of June 30, 2024, there are no longer participants in the plan.

1. **Summary of Significant Accounting Policies (Continued)**

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

	2024	2023
Consolidated statement of financial position liability at beginning of year	$ (51,143)	$ (63,525)
Net actuarial gain arising during the year	36,969	740
Increase from current year service and interest cost	–	(2,584)
Contributions made during the year	14,174	14,226
Consolidated statement of financial position liability at end of year	$ –	$ (51,143)

Malpractice Loss Contingencies

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

Functional Expense Allocation

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

Leases

The Organization applies ASC 842, *Leases*, to account for its operating leases. Operating lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the risk-free rate based on the information available at the lease commencement date determining the present value of future payments because the implicit rate of the lease is generally not known. The expected lease term for leases commencing after the adoption of ASC 842 includes noncancelable lease periods and, when applicable, periods covered by an option to extend the lease if the Organization is reasonably certain to exercise that option, as well as periods covered by an option to terminate the lease if the Organization is reasonably certain not to exercise that option. Operating lease right-of-use (ROU) assets related to the operating lease liabilities are measured at lease inception based on the initial measurement of lease liability, plus any prepaid lease payments and less any lease incentives. The ROU assets are amortized as operating lease expense generally on a straight-line basis over the lease term, and both the lease amortization and imputed interest are classified as operating expenses.

1. Summary of Significant Accounting Policies (Continued)

Subsequent Events

Events occurring after the consolidated statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated subsequent events through March 12, 2025, which is the date the consolidated financial statements were available to be issued.

2. Program Service Fees From Third-Party Payors

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

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

Approximately 75% and 79% of program service fee revenue is from participation in the state and managed care organization sponsored Medicaid programs for the years ended June 30, 2024 and 2023, respectively. Laws and regulations governing the Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates could change materially in the near term. Beginning in the year ended June 30, 2025, changes to the reimbursement rates from these Medicaid programs are anticipated which management expects will help improve operating results.

3. Patient Accounts and Other Receivables

Patient accounts receivable consists of the following at June 30:

	2024	2023	2022
Due from clients	$ 24,717	$ 273,957	$ 117,302
Managed Medicaid	98,485	80,163	172,440
Medicaid receivable	395,759	284,203	276,112
Medicare receivable	62,850	56,033	76,042
Other insurance	475,294	648,482	546,026
	$1,057,105	$1,342,838	$1,187,922

3. Patient Accounts and Other Receivables (Continued)

Other accounts receivable consists of the following at June 30:

	2024	2023	2022
State and federal grants receivable	$4,069,056	$ 486,342	$1,044,868
Amounts due (to) from third-party payors	(676,604)	(647,818)	264,062
Amounts due from other not-for-profit organizations	779,180	635,060	298,454
	$4,171,632	$ 473,584	$1,607,384

4. Investments and Assets Whose Use is Limited or Restricted

Investments and Certificates of Deposit

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

	2024	2023
Cash and cash equivalents	$ 22,119	$ 39,188
Certificate of deposit – APA reserve	–	258,761
Certificates of deposit – other	382,875	4,069,245
Fixed income securities	774,773	735,118
Mutual funds	1,606,193	6,216,204
Government agency securities	1,905,561	–
Marketable alternative investments measured at net asset values	349,335	344,518
Money market funds	2,088,266	1,253,277
	$7,129,122	$12,916,311

Assets Whose Use is Limited or Restricted

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

	2024	2023
Donor restricted:		
Cash and cash equivalents	$ 825	$ 2,134
Fixed income securities	28,885	40,021
Common stock and mutual funds	208,780	406,654
	$238,490	$448,809

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

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

	2024	2023
Interest and dividend income:		
Without donor restrictions	$ 290,626	$ 253,275
With donor restrictions	7,252	(8,402)
Investment fees:		
Without donor restrictions	(41,782)	(36,682)
With donor restrictions	(1,043)	1,217
Net realized (losses) gains:		
Without donor restrictions	(677,990)	(131,799)
With donor restrictions	(16,918)	4,372
Net unrealized gains (losses):		
Without donor restrictions	1,309,903	477,603
With donor restrictions	32,687	(15,843)
	$ 902,735	$ 543,741

5. Fair Value Measurements

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

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

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

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

5. Fair Value Measurements (Continued)

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

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

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

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

In determining the appropriate levels, the Organization performs a detailed analysis of the assets and liabilities. There have been no changes in the methodologies used at June 30, 2024 or 2023.

The following is a description of the valuation methodologies used:

Certificates of Deposit, Fixed Income Securities and Government Agency Securities

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

Mutual Funds

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

Alternative Investments Measured at NAV

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

5. Fair Value Measurements (Continued)

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

The following table presents by level, within the fair value hierarchy, the Foundation investments and assets limited as to use, as of June 30, 2024 and 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.

Description	Level 1	Level 2	Level 3	Total
2024				
Cash and cash equivalents	$ 22,944	$ –	$ –	$ 22,944
Certificates of deposit	382,875	–	–	382,875
Fixed income:				
Corporate bonds	803,658	–	–	803,658
U.S. Government bonds	20,000	–	–	20,000
Money market fund	2,088,266	–	–	2,088,266
Government agency securities	1,905,561	–	–	1,905,561
Mutual funds:				
Emerging markets equity	406,093	–	–	406,093
Intermediate/long-term high quality U.S.	794,108	–	–	794,108
Short-term bond	327,890	–	–	327,890
Ultrashort bond	266,882	–	–	266,882
	$ 7,018,277	$ –	$ –	7,018,277
Marketable alternative investments measured at NAV				349,335
				$ 7,367,612

5. Fair Value Measurements (Continued)

Description	Level 1	Level 2	Level 3	Total
2023				
Cash and cash equivalents	$ 41,322	$ –	$ –	$ 41,322
Certificates of deposit	4,328,006	–	–	4,328,006
Fixed income:				
Corporate bonds	775,139	–	–	775,139
U.S. Government bonds	20,000	–	–	20,000
Money market fund	1,253,277	–	–	1,253,277
Mutual funds:				
Bank loan	215,918	–	–	215,918
Emerging markets equity	226,076	–	–	226,076
Global balance/asset allocation fund	385,727	–	–	385,727
Intermediate/long-term high quality U.S.	131,353	–	–	131,353
Large cap foreign equity	965,464	–	–	965,464
Large cap U.S. blend equity	1,715,927	–	–	1,715,927
Large cap U.S. growth equity	163,379	–	–	163,379
Large cap U.S. value equity	439,545	–	–	439,545
Market neutral	179,797	–	–	179,797
Multi-alternative	219,884			219,884
Sector	619,668	–	–	619,668
Short-term bond	275,095	–	–	275,095
Small cap U.S. value equity	526,818	–	–	526,818
Strategic income	466,367	–	–	466,367
Ultrashort bond	71,840	–	–	71,840
	$13,020,602	$ –	$ –	13,020,602
Marketable alternative investments measured at NAV				344,518
				$13,365,120

6. Property and Equipment

Property and equipment consisted of the following at June 30:

	2024	2023
Operating properties:		
Land	$ 1,888,484	$ 1,871,180
Buildings and improvements	9,193,602	14,303,894
Furniture and equipment	9,691,294	3,931,677
Construction in process	4,720,963	3,063,577
	25,494,343	23,170,328
Less accumulated depreciation	(11,176,748)	(9,589,068)
	14,317,595	13,581,260
Commercial rental properties:		
Land	262,544	279,848
Buildings and improvements	3,403,257	3,627,564
	3,665,801	3,907,412
Less accumulated depreciation	(22,321)	(552,654)
	3,643,480	3,354,758
	$ 17,961,075	$16,936,018

Depreciation expense for the year ended June 30, 2024 was $1,057,346 of which $775,982 is reflected in operations and $281,364 is reflected in nonoperating activity related to rental properties. Depreciation expense for the year ended June 30, 2023 was $1,016,683 of which $965,903 is reflected in operations and $50,780 is reflected in nonoperating activity related to rental properties.

7. Deferred Revenue

Deferred revenue consisted of the following at June 30:

	2024	2023
TUFTS Senior Grant	$ –	$13,425
Miscellaneous deferred revenue	4,709	6,064
YEP grant funds	3,389	15,440
Pearl Manor Senior Initiative Grant	80,844	–
	$88,942	$34,929

8. Line of Credit

As of June 30, 2024 and 2023, the Center had available a line of credit with a bank providing for maximum borrowings of $2,500,000. There were no borrowings outstanding at June 30, 2024 and 2023. The line is secured by all business assets of the Center and was not utilized as of June 30, 2024. These funds are available with interest charged at TD Bank, N.A. base rate (3.25% as of June 30, 2024). The line of credit is due on demand and is set to expire on April 30, 2025.

9. Long-Term Debt

On May 25, 2022, the Organization entered into a promissory note with the New Hampshire Housing Finance Authority (NHHFA). NHHFA provides for construction advances and will provide up to $1,500,000 interest free for the use of construction and renovations of 323 Manchester Street in the City of Manchester, New Hampshire. If the Organization remains compliant with the note's requirements, the note will be extinguished in full after a term of thirty years. As of June 30, 2023, the full $1,500,000 of the loan has been drawn against incurred construction costs to date.

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

	2024	2023
Bond payable to a bank, due July 2027, with interest only payments at 3.06% through February 2026. Fixed principal payments commence March 2026. Secured by specific real estate	$5,760,000	$5,760,000
Note payable to a bank, due March 2026, monthly principal payments of $23,433, plus interest at a 4.4% interest rate per annum. Secured by specific real estate	471,281	704,285
Note payable to a bank, due July 2025, monthly principal and interest payments of $1,221 at a 3.27% interest rate. Secured by specific real estate	15,637	29,524
Promissory note payable to NHHFA for construction and renovations, no monthly principal or interest payments	1,500,000	1,500,000
	7,746,918	7,993,809
Less current portion	(262,377)	(248,019)
Less unamortized debt issuance costs	(42,715)	(53,176)
	$7,441,826	$7,692,614

In connection with the line of credit, note payable and bond payable agreements, the Center is required to comply with certain restrictive financial covenants including, but not limited to, debt service coverage and days cash on hand ratios. The Organization was not in compliance with these restrictive covenants at June 30, 2024, however, the bank has issued a waiver letter. The Organization was in compliance with all covenants at June 30, 2023.

9. Long-Term Debt (Continued)

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

Year ending June 30:	
2025	$ 262,377
2026	313,831
2027	292,857
2028	277,957
2029	286,785
Thereafter	6,313,111
	$7,746,918

Interest expense for the years ending June 30, 2024 and 2023 was $227,733 and $227,163, respectively, is related to the above debt.

10. Leases

Operating Leases

Operating leases are included in the operating lease right-of-use assets, current portion of operating lease liabilities, and operating lease liabilities on the accompanying statements of financial position as of June 30, 2024 and 2023. During the years ended June 30, 2024 and 2023, the total lease cost associated with the Organization's operating leases was $6,614 and $40,186, respectively.

Lease cash flow and supplemental noncash information are as follows for the years ended June 30:

	2024	2023
Operating leases – operating cash flows (fixed payments)	$ 6,614	$40,186

Lease Term and Discount Rate

Lease term and discount rate are as follows for the fiscal years ended June 30:

	2024	2023
Weighted-average remaining lease term (in years)	4.67	0.75
Weighted-average discount rate	4.60%	2.83%

10. Leases (Continued)

Future minimum operating lease payments under operating obligations at June 30, 2024 were as follows:

2025	$ 4,157
2026	2,490
2027	2,490
2028	2,490
2029	2,490
Thereafter	413
Total undiscounted operating lease payments	14,530
Less imputed interest	(1,400)
	$13,130

11. Leases in Financial Statements of Lessors

In July 2017, the Center acquired an office building it previously partially leased located at 2 Wall Street in Manchester, New Hampshire. The Center leases the real estate it does not occupy to nonrelated third parties. Aggregate future minimum lease payments to be received from tenants under noncancelable operating leases with terms of one year or more as of June 30, 2024 are as follows:

2025	$199,392
2026	141,626
2027	41,010
	$382,028

Rental revenue related to these noncancelable operating leases was $336,043 and $410,186 for the years ended June 30, 2024 and 2023, respectively.

12. Concentrations of Credit Risk

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

	2024	2023
Due from clients	40%	41%
Managed Medicaid	6	9
Medicaid receivable	20	11
Medicare receivable	4	3
Other insurance	30	36
	100%	100%

13. Net Assets With Donor Restrictions

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

	2024	2023
Purpose restriction:		
Educational scholarships and program related activities	$238,490	$448,809

14. Liquidity and Availability

Financial assets available for general expenditure within one year of the statement of financial position date, consist of the following at June 30, 2024:

Financial assets at year end:	
Cash and cash equivalents	$ 1,513,911
Patient accounts receivable	1,057,105
Other accounts receivable	4,171,632
Certificates of deposit	382,875
Investments	6,746,247
Financial assets available to meet general expenditures within one year	$13,871,770

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

Supplementary Information

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2024

ASSETS

	Center	Foundation	Amoskeag	Elimi-nations	Total
Current assets:					
Cash and cash equivalents	$ 1,434,119	$ 54,480	$ 16,881	$ 8,431	$ 1,513,911
Restricted cash	5,484	–	121,291	–	126,775
Certificates of deposit – current portion	382,875	–	–	–	382,875
Patient accounts receivable	1,057,105	–	–	–	1,057,105
Other accounts receivable	4,178,424	(33)	(6,759)	–	4,171,632
Due from affiliate	–	1,723,143	–	(1,723,143)	–
Prepaid expenses	944,432	–	(129)	–	944,303
Total current assets	8,002,439	1,777,590	131,284	(1,714,712)	8,196,601
Investments – long-term	106,942	6,639,305	–	–	6,746,247
Assets whose use is limited or restricted	–	238,490	–	–	238,490
Operating lease right-of-use assets	13,130	–	–	–	13,130
Property and equipment, net of accumulated depreciation	17,766,491	–	194,584	–	17,961,075
Total assets	$25,889,002	$8,655,385	$325,868	$(1,714,712)	$33,155,543

LIABILITIES AND NET ASSETS

	Center	Foundation	Amoskeag	Elimi-nations	Total
Current liabilities:					
Accounts payable	$ 283,502	$ –	$ 2,097	$ –	$ 285,599
Accrued payroll, vacation and other accruals	2,414,803	710	2,586	–	2,418,099
Deferred revenue	88,942	–	–	–	88,942
Due to affiliate	1,694,712	–	20,000	(1,714,712)	–
Current portion of operating lease liabilities	3,656	–	–	–	3,656
Current portion of long-term debt	247,362	–	15,015	–	262,377
Amounts held for patients and other deposits	11,572	–	2,358	–	13,930
Total current liabilities	4,744,549	710	42,056	(1,714,712)	3,072,603
Extended illness leave, long term	318,513	–	–	–	318,513
Operating lease liabilities, net of current portion	9,474	–	–	–	9,474
Long-term debt, less current maturities and unamortized debt issuance costs	7,441,204	–	622	–	7,441,826
Total liabilities	12,513,740	710	42,678	(1,714,712)	10,842,416
Net assets:					
Without donor restrictions	13,375,262	8,416,185	283,190	–	22,074,637
With donor restrictions	–	238,490	–	–	238,490
Total net assets	13,375,262	8,654,675	283,190	–	22,313,127
Total liabilities and assets	$25,889,002	$8,655,385	$325,868	$(1,714,712)	$33,155,543

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF ACTIVITIES
AND CHANGES IN NET ASSETS

Year Ended June 30, 2024

	Center	Foundation		Amoskeag	
	Without Donor Restriction	Without Donor Restriction	With Donor Restriction	Without Donor Restriction	Total
Revenues and other support:					
Program service fees	$25,677,876	$ –	$ –	$ –	$25,677,876
Fees and grants from government agencies	7,866,889	–	–	–	7,866,889
Program rental income	131,008	–	–	211,593	342,601
Interest income	163,871	–	–	–	163,871
Other income	6,029,216	–	–	43	6,029,259
Net assets released from restriction	–	232,297	(232,297)	–	–
Total revenues and other support	39,868,860	232,297	(232,297)	211,636	40,080,496
Operating expenses:					
Program services:					
Children and adolescents	6,875,746	–	–	–	6,875,746
Emergency services	1,434,426	–	–	–	1,434,426
Vocational services	536,230	–	–	–	536,230
Noneligibles	1,863,684	–	–	–	1,863,684
Multiservice team	10,376,927	–	–	–	10,376,927
ACT team	4,285,265	–	–	–	4,285,265
Crisis unit	6,837,520	–	–	–	6,837,520
Community residences and support living	1,920,146	–	–	–	1,920,146
HUD residences	–	–	–	205,480	205,480
Housing bridge program	649,449	–	–	–	649,449
Other	3,494,340	–	–	–	3,494,340
Total program services	38,273,733	–	–	205,480	38,479,213
Support services:					
Management and general	5,364,867	–	–	–	5,364,867
Operating property	595,824	–	–	–	595,824
Interest expense	226,961	–	–	772	227,733
Total operating expenses	44,461,385	–	–	206,252	44,667,637
(Loss) income from operations	(4,592,525)	232,297	(232,297)	5,384	(4,587,141)

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

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

Year Ended June 30, 2024

	Center	Foundation		Amoskeag	
	Without Donor Restriction	Without Donor Restriction	With Donor Restriction	Without Donor Restriction	Total
(Loss) income from operations	$(4,592,525)	$ 232,297	$(232,297)	$ 5,384	$(4,587,141)
Nonoperating revenue (expenses):					
Commercial rental income	336,043	–	–	–	336,043
Rental property expense	(441,712)	–	–	–	(441,712)
Contributions	385,195	5,494	–	–	390,689
Interest/dividend income	–	297,878	–	–	297,878
Net investment gain	–	582,879	21,978	–	604,857
Dues	–	(5,520)	–	–	(5,520)
Donations to charitable organizations	–	(25,820)	–	–	(25,820)
Miscellaneous expenses	–	(3,535)	–	–	(3,535)
Nonoperating revenue (expenses), net	279,526	851,376	21,978	–	1,152,880
(Deficiency) excess of revenues over expenses	(4,312,999)	1,083,673	(210,319)	5,384	(3,434,261)
Net transfer (to) from affiliate	44,093	(44,093)	–	–	–
(Decrease) increase in net assets	(4,268,906)	1,039,580	(210,319)	5,384	(3,434,261)
Net assets at beginning of year	17,644,168	7,376,605	448,809	277,806	25,747,388
Net assets at end of year	$13,375,262	$8,416,185	$ 238,490	$283,190	$22,313,127

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES

For the Year Ended June 30, 2024

	BBH Receivable Beginning of Year	BBH Revenues Per Audited Financial Statements	Receipts for Year	BBH Receivable End of Year
Contract year, June 30, 2024	$249,279	$3,763,741	$(1,532,112)	$2,480,908

	Amount
Analysis of receipts:	
Date of receipt/deposit:	
July 26, 2023	$ 105,858
August 24, 2023	26,966
September 22, 2023	112,226
October 16, 2023	21,967
October 30, 2023	11,497
November 6, 2023	22,391
November 22, 2023	305,899
November 24, 2023	4,832
December 14, 2023	7,024
December 20, 2023	183,548
December 28, 2023	292,313
January 2, 2024	51,412
January 19, 2024	11,521
January 23, 2024	19,887
January 25, 2024	8,504
February 8, 2024	8,746
February 9, 2024	41,896
February 27, 2024	64,289
March 5, 2024	17,766
March 12, 2024	6,885
March 29, 2024	6,717
April 10, 2024	5,470
April 11, 2024	6,885
April 24, 2024	14,777
April 29, 2024	47,463
May 1, 2024	5,053
May 8, 2024	15,999
May 30, 2024	28,711
June 3, 2024	15,063
June 12, 2024	16,318
June 18, 2024	24,640
June 20, 2024	19,589
	$1,532,112

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES

Year Ended June 30, 2024

				Mental Health				
	Total Agency	Admini-stration	Total Center Programs	Child and Adolescents	Emergency Services	Vocational Services	Non-Eligibles	Multi-Service Team
Program service fees:								
Net client fees	$ 1,221,559	$ –	$ 1,221,559	$ 15,040	$ 103,362	$ (2,313)	$ (69,356)	$ 56,014
HMO's	993,393	–	993,393	180,883	30,403	(248)	220,297	446,981
Blue Cross/Blue Shield	2,246,039	–	2,246,039	317,950	68,864	(630)	324,337	589,898
Medicaid	19,369,713	–	19,369,713	7,168,667	358,910	182,412	209,241	6,132,412
Medicare	1,025,874	–	1,025,874	2,351	29,827	(5)	143,034	709,470
Other insurance	840,205	–	840,205	140,525	(4,327)	607	224,839	388,261
Other program fees	(18,907)	–	(18,907)	(22)	(5,265)	–	(406)	(1,673)
	25,677,876	–	25,677,876	7,825,394	581,774	179,823	1,051,986	8,321,363
Local and county government:								
Division for Children, youth and families	3,540	–	3,540	3,540	–	–	–	–
United Way	1,997	–	1,997	2,183	(20)	–	(110)	(56)
Federal funding path	71,997	–	71,997	–	–	–	–	–
Rental income	342,601	–	131,008	–	–	–	–	–
Interest income	163,870	–	163,870	–	–	–	–	–
BBH:								
Bureau of Behavioral Health	3,554,309	–	3,554,309	54,831	–	65,069	14,656	60,937
Other revenues	10,264,306	(545,033)	10,809,296	2,681,670	564,265	157,481	143,980	1,256,502
	14,402,620	(545,033)	14,736,017	2,742,224	564,245	222,550	158,526	1,317,383
Total program revenues	$40,080,496	$ (545,033)	$40,413,893	$10,567,618	$ 1,146,019	$ 402,373	$ 1,210,512	$ 9,638,746

	Center							
	ACT Team	Crisis Unit	Community Residence	Supportive Living	Other Mental Health	Other Non-BBH	Housing Bridge	Amoskeag
Program service fees:								
Net client fees	$ 205,614	$ 739,306	$ 78,240	$ 12,287	$ (277)	$ 83,642	$ –	$ –
HMO's	7,713	91,916	–	(150)	(3)	15,601	–	–
Blue Cross/Blue Shield	41,585	866,067	–	–	–	37,968	–	–
Medicaid	2,267,529	1,893,191	765,891	316,544	–	74,916	–	–
Medicare	107,299	9,835	(13)	–	–	24,076	–	–
Other insurance	18,559	58,922	251	248	197	12,123	–	–
Other program fees	(447)	(11,088)	–	(6)	–	–	–	–
	2,647,852	3,648,149	844,369	328,923	(83)	248,326	–	–
Local and county government:								
Division for Children, youth and families	–	–	–	–	–	–	–	–
United Way	–	–	–	–	–	–	–	–
Federal funding path	–	–	–	–	–	71,997	–	–
Rental income	–	–	452	118,987	–	11,569	–	211,593
Interest income	–	–	–	–	–	163,870	–	–
BBH:								
Bureau of Behavioral Health	491,454	2,489,702	2,307	7,156	64,055	304,142	–	–
Other revenues	995,698	493,259	32,060	278,405	277	3,546,146	659,553	43
	1,487,152	2,982,961	34,819	404,548	64,332	4,097,724	659,553	211,636
Total program revenues	$ 4,135,004	$ 6,631,110	$ 879,188	$ 733,471	$ 64,249	$ 4,346,050	$ 659,553	$ 211,636

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2023

ASSETS

	Center	Foundation	Amoskeag	Elimi-nations	Total
Current assets:					
Cash and cash equivalents	$ 3,469,618	$ 48,772	$104,478	$ 9,345	$ 3,632,213
Restricted cash	4,060	–	128,253	–	132,313
Certificates of deposit – current portion	2,021,710	–	–	–	2,021,710
Patient accounts receivable	1,342,838	–	–	–	1,342,838
Other accounts receivable	476,432	(35)	(2,813)	–	473,584
Due from affiliate	351,123	–	–	(351,123)	–
Investments – short-term	258,761	–	–	–	258,761
Prepaid expenses	857,287	–	19	–	857,306
Total current assets	8,781,829	48,737	229,937	(341,778)	8,718,725
Investments – long-term	1,062,042	7,526,263	–	–	8,588,305
Assets whose use is limited or restricted	–	448,809	–	–	448,809
Certificates of deposit – long term	2,047,535	–	–	–	2,047,535
Operating lease right-of-use assets	11,654	–	–	–	11,654
Property and equipment, net of accumulated depreciation	16,751,278	–	184,740	–	16,936,018
Total assets	$28,654,338	$8,023,809	$414,677	$(341,778)	$36,751,046

LIABILITIES AND NET ASSETS

	Center	Foundation	Amoskeag	Elimi-nations	Total
Current liabilities:					
Accounts payable	$ 252,197	$ –	$ 2,097	$ –	$ 254,294
Accrued payroll, vacation and other accruals	2,215,113	710	2,586	–	2,218,409
Deferred revenue	34,929	–	–	–	34,929
Due to affiliate	–	241,778	100,000	(341,778)	–
Current portion of operating lease liabilities	10,411	–	–	–	10,411
Current portion of long-term debt	233,004	–	15,015	–	248,019
Amounts held for patients and other deposits	10,126	–	2,664	–	12,790
Total current liabilities	2,755,780	242,488	122,362	(341,778)	2,778,852
Extended illness leave, long term	479,806	–	–	–	479,806
Post-retirement benefit obligation	51,143	–	–	–	51,143
Operating lease liabilities, net of current portion	1,243	–	–	–	1,243
Long-term debt, less current maturities and unamortized debt issuance costs	7,678,105	–	14,509	–	7,692,614
Total liabilities	10,966,077	242,488	136,871	(341,778)	11,003,658
Net assets:					
Without donor restrictions	17,688,261	7,332,512	277,806	–	25,298,579
With donor restrictions	–	448,809	–	–	448,809
Total net assets	17,688,261	7,781,321	277,806	–	25,747,388
Total liabilities and net assets	$28,654,338	$8,023,809	$414,677	$(341,778)	$36,751,046

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF ACTIVITIES
AND CHANGES IN NET ASSETS

Year Ended June 30, 2023

	Center	Foundation		Amoskeag	
	Without Donor Restriction	Without Donor Restriction	With Donor Restriction	Without Donor Restriction	Total
Revenues and other support:					
Program service fees	$30,532,466	$ –	$ –	$ –	$30,532,466
Fees and grants from government agencies	7,511,455	–	–	–	7,511,455
Program rental income	114,616	–	–	221,575	336,191
Interest income	104,342	–	–	–	104,342
Other income	5,889,589	–	–	44	5,889,633
Total revenues and other support	44,152,468	–	–	221,619	44,374,087
Operating expenses:					
Program services:					
Children and adolescents	6,654,843	–	–	–	6,654,843
Emergency services	1,781,991	–	–	–	1,781,991
Vocational services	669,761	–	–	–	669,761
Noneligibles	1,690,457	–	–	–	1,690,457
Multiservice team	10,320,641	–	–	–	10,320,641
ACT team	4,400,148	–	–	–	4,400,148
Crisis unit	7,248,723	–	–	–	7,248,723
Community residences and support living	1,646,842	–	–	–	1,646,842
HUD residences	–	–	–	187,612	187,612
Housing bridge program	609,431	–	–	–	609,431
Other	4,586,120	–	–	–	4,586,120
Total program services	39,608,957	–	–	187,612	39,796,569
Support services:					
Management and general	4,828,544	–	–	29,452	4,857,996
Operating property	467,264	–	–	–	467,264
Interest expense	225,941	–	–	1,222	227,163
Total operating expenses	45,130,706	–	–	218,286	45,348,992
Loss from operations	(978,238)	–	–	3,333	(974,905)

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

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

Year Ended June 30, 2023

	Center	Foundation		Amoskeag	
	Without Donor Restriction	Without Donor Restriction	With Donor Restriction	Without Donor Restriction	Total
Loss from operations	$ (978,238)	$ –	$ –	$ 3,333	$ (974,905)
Nonoperating revenue (expenses):					
Commercial rental income	410,186	–	–	–	410,186
Rental property expense	(220,859)	–	–	–	(220,859)
Contributions	314,702	1,620	–	–	316,322
Net investment gain	–	562,397	(18,656)	–	543,741
Dues	–	(5,040)	–	–	(5,040)
Miscellaneous expenses	–	(3,674)	–	–	(3,674)
Nonoperating revenue (expenses), net	504,029	555,303	(18,656)	–	1,040,676
Excess (deficiency) of revenues over expenses	(474,209)	555,303	(18,656)	3,333	65,771
Net transfer (to) from affiliate	302,000	(302,000)	–	–	–
Increase (decrease) in net assets	(172,209)	253,303	(18,656)	3,333	65,771
Net assets at beginning of year	17,816,377	7,123,302	467,465	274,473	25,681,617
Net assets at end of year	$17,644,168	$7,376,605	$448,809	$277,806	$25,747,388

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES

For the Year Ended June 30, 2023

	BBH Receivable Beginning of Year	BBH Revenues Per Audited Financial Statements	Receipts for Year	BBH Receivable End of Year
Contract year, June 30, 2023	$383,842	$3,318,016	$(3,452,579)	$249,279

	Amount
Analysis of receipts:	
Date of receipt/deposit:	
July 14, 2022	$ 147,001
August 1, 2022	16,956
August 26, 2022	99,000
August 29, 2022	100,395
August 30, 2022	12,283
September 22, 2022	103,098
October 6, 2022	223,676
October 19, 2022	12,887
October 25, 2022	212,424
November 8, 2022	99,000
November 23, 2022	145,596
December 12, 2022	136,356
January 3, 2023	213,948
January 18, 2023	15,257
January 23, 2023	101,880
January 24, 2023	242,889
March 2, 2023	103,033
March 28, 2023	41,877
April 5, 2023	101,609
April 17, 2023	555,423
April 18, 2023	61,800
April 28, 2023	885
May 16, 2023	128,097
May 26, 2023	101,827
June 6, 2023	102,313
June 14, 2023	171,505
June 16, 2023	11,426
June 21, 2023	99,000
June 26, 2023	18,416
June 27, 2023	72,722
	$3,452,579

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES

Year Ended June 30, 2023

	Total Agency	Mental Health						
		Administration	Total Center Programs	Child and Adolescents	Emergency Services	Vocational Services	Non-Eligibles	Multi-Service Team
Program service fees:								
Net client fees	$ 1,791,854	$ –	$ 1,791,854	$ 1,064,565	$ 200,989	$ 943	$ (60,633)	$ 292,965
HMO's	825,574	–	825,574	20,725	17,964	–	252,714	325,948
Blue Cross/Blue Shield	1,434,390	–	1,434,390	(28,623)	168,255	–	315,537	416,671
Medicaid	25,015,790	–	25,015,790	8,886,257	742,646	290,697	210,525	7,775,182
Medicare	1,110,571	–	1,110,571	1,315	13,677	2	168,612	803,335
Other insurance	359,950	–	359,950	51,206	(95,984)	1,000	120,784	216,366
Other program fees	(5,663)	–	(5,663)	(23)	(2,293)	–	(984)	(1,593)
	30,532,466	–	30,532,466	9,995,422	1,045,254	292,642	1,006,555	9,828,874
Local and county government:								
Division for Children, youth and families	3,540	–	3,540	3,540	–	–	–	–
Federal funding path	43,725	–	43,725	–	–	–	–	–
Rental income	336,191	–	114,616	–	–	–	–	–
Interest income	104,342	–	104,342	–	–	–	–	–
BBH:								
Bureau of Behavioral Health	3,318,016	–	3,318,016	21,813	–	40,622	2,034	7,578
Other revenues	10,035,807	–	10,035,762	1,669,801	691,252	124,926	120,896	1,028,502
	13,841,621	–	13,620,001	1,695,154	691,252	165,548	122,930	1,036,080
Total program revenues	$44,374,087	$ –	$44,152,467	$11,690,576	$ 1,736,506	$ 458,190	$ 1,129,485	$10,864,954

	Center							
	ACT Team	Crisis Unit	Community Residence	Supportive Living	Other Mental Health	Other Non-BBH	Housing Bridge	Amoskeag
Program service fees:								
Net client fees	$ 107,548	$ 79,778	$ (381)	$ 1,626	$ –	$ 104,454	$ –	$ –
HMO's	(1,462)	151,355	–	–	–	58,330	–	–
Blue Cross/Blue Shield	(6,960)	533,764	–	–	–	35,746	–	–
Medicaid	2,881,400	2,706,807	887,061	539,558	1,500	94,157	–	–
Medicare	94,863	12	5	–	–	28,750	–	–
Other insurance	(6,297)	62,872	–	(1,164)	–	11,167	–	–
Other program fees	(23)	(740)	–	(7)	–	–	–	–
	3,069,069	3,533,848	886,685	540,013	1,500	332,604	–	–
Local and county government:								
Division for Children, youth and families	–	–	–	–	–	–	–	–
Federal funding path	–	–	–	–	–	43,725	–	–
Rental income	–	–	–	103,589	–	11,027	–	221,575
Interest income	–	–	–	–	–	104,342	–	–
BBH:								
Bureau of Behavioral Health	473,139	2,462,215	354	1,098	63,162	246,001	–	–
Other revenues	985,537	477,280	26,389	222,230	21	4,221,819	467,109	45
	1,458,676	2,939,495	26,743	326,917	63,183	4,626,914	467,109	221,620
Total program revenues	$ 4,527,745	$ 6,473,343	$ 913,428	$ 866,930	$ 64,683	$ 4,959,518	$ 467,109	$ 221,620

PATRICIA CARTY, MS, CCBT

President and CEO

Directs agency activities in collaboration with members of Senior Leadership Team and actively analyzes information in order to develop strategic short- and long-range goals and objectives. Facilitates meetings with the Board of Directors and contributes to Board effort in governing The Center. Advises of opportunities and trends within the environment that The Center operates, as well as analyzing the strengths and weaknesses of Center programs and personnel. Delegates, Coordinates, and Monitors activities, resources, costs and results. Understands and incorporates The Center's Mission, Vision and Guiding Values and Principles in all areas of performance. Positively exchanges information and represents The Center to all constituent groups; including regulatory agencies, media, general public, staff, consumers and families. Ensures fiscal integrity of the organization by monitoring budgets, investments, resources and agency assets. Works with the Bureau of Behavioral Health, NH Community Behavioral Health Association and others in state government to advocate for the needs of the individual and families served by MHCGM to secure adequate funding.

EDUCATION

MS	Springfield College, Manchester Community/Psychology	1994
BA	University of Vermont Psychology	1985

EXPERIENCE

The Mental Health Center of Greater Manchester — Manchester, NH

4/2022-present	President and CEO
7/2015- 4/2022	Executive Vice President/Chief Operating Officer
2000 – 7/2015	Director of Community Support Services
1996 – 2000	Assistant Director of Community Support Services
1990 – 1996	Assistant Coordinator, Restorative Partial Hospital
1987 – 1990	Counselor, Restorative Partial Hospital
1986 – 1987	Residential Specialist

PROFESSIONAL AFFILIATIONS, MEMBERSHIPS, LICENSES, CERTIFICATIONS, BOARDS AND AWARDS

- 6/2022 - present Community Behavioral Health Association-Treasurer, Executive Committee
- 1/2021 - present, NH Fiscal Policy Institute-Board Member
- 2019 Outstanding Woman in Business Award Recipient-NH Business Review
- National Association of Cognitive Behavioral Therapists
- American Mental Health Counselor's Association (#999020788)
- Certified Cognitive Behavioral Therapist (#12421)
- 1998 Recipient of the Mental Illness Administrator of the Year Award by the National Alliance for the Mentally Ill
- 1998 American Psychiatric Association Gold Award participant winner accepting on behalf of the entire MHCGM-DBT treatment program

PATRICIA CARTY, MS, CCBT
President and CEO

PUBLICATIONS

The Trauma Recovery Group: A Cognitive-Behavioral Program for Post-Traumatic Stress Disorder in Persons with Severe Mental Illness. Community Mental Health Journal, Vol. 43, No. 3, June 2007.

Co-authored Chapter 25 for text entitled Improving Mental Health Care: Commitment to Quality. Edited by Sederer & Dickey, 2001.

Psychometric Evaluation of Trauma and Post-traumatic Stress Disorder Assessment in Persons with Severe Mental Illness. Psychology Assessment. 2001. Vol. 13, No. 1, 110-117.

HIV Risk Factors Among People with Severe Mental Illness in Urban and Rural Areas. Psychiatric Services. April 1999.

Trauma and Post-traumatic Stress Disorder in Severe Mental Illness. Journal of Consulting and Clinical Psychology. 1998. Vol. 49, No. 10, 1338-1340.

Integrating Dialectical Behavior Therapy into a Community Mental Health Program. Psychiatric Services. October 1998. Vol. 49, No. 10, 1338-1340.

Jonathan Routhier, LICSW, MBA

Overview of Qualifications

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

Work Experience

Executive Vice President and VP of Finance and Operations, The Mental Health Center of Greater Manchester, Manchester, NH (February 2025 to present).

- Responsible for strategic management and oversight of all financial and operational functions
- Report directly to President/CEO and Supervise Chief Operating Officer and Senior Director of Revenue Cycle and Revenue Integrity
- Responsible for the accuracy and integrity of financial statements. Treasury management, and financial audits
- Responsible for the development of budgets and forecasts and monitoring variances to financial and operational plans

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

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

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

- Responsible for leadership of all operations, strategic planning and execution for statewide association of Area Agencies
- Responsible for budget development and management, human resources management and vendor contracts
- Report monthly to Board of Directors on all aspects of CSNI operations

- Develop and sustain productive working relationships with state government entities including Governor, Legislature and Department of Health and Human Services
- Work closely with contracted lobbyist to plan and execute legislative strategy
- Develop new program offerings to benefit membership
- Collaborate with provider agencies, vendors and other associations and groups to support the mission of CSNI.
- Member and current Vice Chair of the Medical Care Advisory Committee, providing stakeholder input to the Director of Medicaid for the State of New Hampshire

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

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

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

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

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

- Oversaw all financial intake, billing, reimbursement and accounts receivable functions for 19 million dollar budget agency
- Member of Senior Leadership Team, reporting directly to CEO
- Negotiated reimbursement rates with third party payors
- Completed and monitored all contracts with managed care organizations
- Presented monthly reports to Board of Directors
- Wrote and implemented new financial policies to enhance agency's financial performance
- Chaired Ethics Committee

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

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

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

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

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

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

Education

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

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

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

Volunteer Experience

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

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

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

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

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

References available upon request.

Ashwini Saxena M.D., Ph.D.

Psychiatrist

[redacted]

PROFESSIONAL EXPERIENCE

Psychiatrist — **August 2019 – Present**
The Mental Health Center of Greater Manchester
Manchester, NH 03101

Assistant Professor — **2014 – 2015**
Department of Physiology
College of Osteopathic Medicine
Kansas City University of Medicine and Biosciences
Kansas City, MO 64106

Post-doctoral Research Associate — **2014 – 2014**
Department of Integrative Physiology
University of North Texas Health Science Center
Fort Worth, TX 76107

EDUCATION

Residency — **2015 – 2019**
Department of Psychiatry and Behavioral Sciences
University of Texas Health Science Center at Houston
Houston, TX 77054

Doctor of Philosophy — **2009 - 2014**
Integrative Physiology
University of North Texas Health Science Center
Fort Worth, TX

Master of Science — **2006 - 2008**
Exercise Physiology, University of Texas at Arlington

M.B.B.S. (Bachelor of Medicine, Bachelor of Surgery) — **1999 - 2005**
S.V.N. Government Medical College, Maharashtra, India

PUBLISHED MANUSCRIPTS

1: Dandekar MP, **Saxena A,** Scaini G, Shin JH, Migut A, Giridharan VV, Zhou Y, Barichello T, Soares JC, Quevedo J, Fenoy AJ; Medial Forebrain Bundle Deep Brain Stimulation Reverses Anhedonic-Like Behavior in a Chronic Model of Depression: Importance of BDNF and Inflammatory Cytokines. Mol Neurobiol. 2018 Oct 13. PMID: 30317434

2: **Saxena A,** Scaini G, Bavaresco DV, Leite C, Valvassoria SS, Carvalho AF, Quevedo J; Role of Protein Kinase C in Bipolar Disorder: A Review of the Current Literature. Mol Neuropsychiatry. 2017 Nov 3 (2), PMID: 29230399

3: **Saxena A.,** Little J. T., Nedungadi T. P., Cunningham J. T.; Angiotensin II type 1a receptors in subfornical organ contribute towards chronic intermittent hypoxia-associated sustained increase in mean arterial pressure. Am J Physiol Heart Circ Physiol. 2015 Mar 1. PMID: 25539713.

4: **Saxena A.,** Bachelor M., Park Y. H., Carreno F. R., Nedungadi T. P., Cunningham J. T.; Angiotensin II induces membrane trafficking of natively-expressed Transient Receptor Potential vanilloid type 4 channels in hypothalamic 4B cells. Am J Physiol Regul Integr Comp Physiol. 2014 Oct 15. PMID: 25080500.

5: Midde K., Rich R., **Saxena A.,** Gryczynski I., Borejdo J., Das H. K.; Membrane Topology of Human Presenilin-1 in SK-N-SH Cells Determined by Fluorescence Correlation Spectroscopy and Fluorescent Energy Transfer. Cell Biochem Biophys. 2014 Nov; 70 (2): PMID: 24839116.

6: Sethi R., Vasudeva S., **Saxena A.,** Kablinger A. S.; "We cut and drink blood when we have sex. Do we have a problem?" a case report of atypical antipsychotic-treated paraphilia. Prim Care Companion CNS Disord. 2013; 15 (3): PMID: 24171139.

7: Knight W. D., **Saxena A.,** Shell B., Nedungadi T. P., Mifflin S. W., Cunningham J. T.; Central losartan attenuates increases in arterial pressure and expression of FosB/ΔFosB along the autonomic axis associated with chronic intermittent hypoxia. Am J Physiol Regul Integr Comp Physiol. 2013 Nov 1; 305 (9): PMID: 24026072.

8: Sethi R., Thapa N., **Saxena A.,** Chahil R.; "K2/Spice": have you updated your differentials? A case report. Prim Care Companion CNS Disord. 2013; 15 (2): PMID: 23930230.

9: Purkayastha S., **Saxena A.,** Eubank W. L., Hoxha B., Raven P. B.;. α1-Adrenergic receptor control of the cerebral vasculature in humans at rest and during exercise. Exp Physiol. 2013 Feb; 98 (2):451-61: PMID: 23024369.

SCIENTIFIC POSTER PRESENTATIONS

1: **Saxena A.,** Dandekar M., Scaini G., Giridharan V., Zhou Y., Migut, A., Barichello T., Soares J.C., Quevedo J., Fenoy A.; Effect of Deep Brain Stimulation on Inflammatory markers in Hippocampus of Rodents exposed to Chronic Unpredictable Stress – a model of depression. Society of Biological Psychiatry 2018; New York City, NY.

2. **Saxena A.,** Zeni C.P., Mwangi B., Cazala F., Zunta-Soares G., Soares J.C.; Paradoxical increase in Corpus Callosum Volume in Adult Females with Bipolar Disorder and history of Sexual Trauma in Childhood. Society of Biological Psychiatry 2017; San Diego, CA.

3. **Saxena A.**, Mohite S., Kahlon R.S., Patel R., Makanjuola T., Goddu S., Aimienwanu O., Venigalla H, Malouta M., Engstrom A., Okusaga O.O.; Total cholesterol is positively correlated with scores on the NIH Toolbox Cognitive Test Battery in patients with schizophrenia. American Psychiatric Association 2016; Atlanta, GA. First prize in poster presentation.

4: **Saxena A.**, Valvassori S.V., Dal-Pont G.C., Varela R.B., Resende W.R., Mariot E., Peterle B.R., Machado A.G., Farias H.R., de Souza C.T., De Quevedo J.; Lithium and Valproate ameliorate inhibition of PI3K/Akt signaling pathway in ouabain-induced rodent model of mania. Society of Biological Psychiatry 2016, Atlanta GA.

5: **Saxena A.**, Little J. T., Nedungadi T. P., Cunningham J. T.; Angiotensin II receptor type-1a knockdown in Subfornical Organ prevents sustained increase in mean arterial pressure associated with chronic intermittent hypoxia. Experimental Biology 2014, San Diego, CA.

6: **Saxena A.**, Bachelor M., Carreno F. R., Cunningham J. T.; Src-kinase mediates Angiotensin II induced potentiation in TRPV4 agonist evoked calcium transients in hypothalamic immortalized neuronal cell line 4B. Experimental Biology 2014, San Diego, CA.

7: **Saxena A.**, Bachelor M., Carreno F. R., Nedungadi T. P., Cunningham J. T.; Effect of Angiotensin on TRPV4 expression and TRPV4 agonist induced calcium transients in hypothalamic cell line 4B. Experimental Biology 2013, Boston, MA

8: **Saxena A.**, Bachelor M., Carreno F. R., Nedungadi T. P., Cunningham J. T.; Angiotensin II increases Transient Receptor Potential Vanilloid 4 channel Expression and Phosphorylation in Hypothalamic Cell line 4B. Experimental Biology 2012, San Diego, CA

9: **Saxena A.**, Purkayastha S., Raven P. B., Shi X.,; Effect of Cycling Exercise on Dynamic Cerebral Autoregulation in Humans. Experimental Biology 2011, Washington D.C.

10: Purkayastha S., **Saxena A.**, Raven P. B.; Carotid baroreflex regulation of the cerebral vasculature in humans during rest and dynamic exercise; Experimental Biology 2011, Washington D.C.

11: **Saxena A.**, Purkayastha S., Barnes Q, Raven P. B., Effect of α1-adrenoreceptor blockade on dynamic cerebral autoregulation during rest and dynamic exercise in humans; American College of Sports Medicine 2011, Denver CO

12: **Saxena A.**, Ricard M., Blevins J; Consistency in coronary artery disease risk prediction results of functional capacity, Chronotropic response to exercise and Framingham coronary artery disease Risk Prediction Score: A study on Pantego Firefighters. Texas Chapter of American College of Sports Medicine 2007, Fort Worth, TX

GRANT AWARDS

NIH- R-21 2011
Role of Reactive Oxygen Species in sleep apnea associated resetting of arterial baroreflex function; Role: contributor

Student Research Development Award – Doctoral Category 2010
Role of Reactive Oxygen Species in exercise induced resetting of arterial baroreflex function
Texas Chapter of American College of Sports Medicine; Role: Principal Investigator

MEMBERSHIPS

American Psychiatric Association
Society of Biological Psychiatry
American Physiological Society
National Association on Mental Illness

LICENSURE

Licensed Clinical Mental Health Counselor (#579)

RECOGNITIONS

Awarded the *Royal Recognition Customer Service Award* in 2012 at the annual Mental Health Center of Greater Manchester Employee Recognition Event

EMPLOYMENT

Mental Health Center of Greater Manchester, Manchester, NH
VP of Quality Improvement, Compliance, and EMR
Serve as a member of the agency's Senior Leadership Team and responsible for direct oversight of the QI, Medical Records, and EMR Departments. Serve as Compliance Officer, provide compliance training to agency staff, and chair the agency's Corporate Compliance Committee. Serve as complaints manager. Attend meetings with the Board of Directors and contribute to the Board's efforts in governing the agency. Advise the President/CEO of opportunities and trends within the environment the agency operates and make recommendations towards improving the quality of care and services the agency offers. December 2019-present.

Mental Health Center of Greater Manchester, Manchester, NH
QI Coordinator
Worked closely with the VP of Quality Improvement and Compliance as well as the QI Director to oversee record audits, site reviews, and quality improvement plans. Served as a complaint manager as well as a member of several committees which serve to improve the overall quality of work within the agency. Worked with the EMR Director as it relates to all forms, reports, trainings, and data reporting through the agency's electronic medical record. January 2019-November 2019.

Mental Health Center of Greater Manchester, Manchester, NH
Coordinator of Intake/Community Connections Program
Manage the adult intake department within the agency's Community Support Services Program in addition to the agency's mental health court program. Supervise 7 clinical staff among the 2 programs and provide licensure supervision to 2 clinicians from the Adult Level 3 team. Continue to serve as the agency liaison to Deaf Services of NH and The Moore Center. Current member of the Avatar Clinical Team. January 2018-January 2019.

Mental Health Center of Greater Manchester, Manchester, NH
Coordinator of Adult Level 3 Services/Intake/Community Connections Program
Managed 3 clinical programs including a team that provides outpatient therapy and case management, an intake program, and a mental health court program. Supervised 15 clinical staff among the 3 programs (licensure supervision to 2 of the 15) in addition to supervision for 2 prescribers on the team. Served as agency liaison to Deaf Services of NH and The Moore Center. August 2014-December 2017.

Mental Health Center of Greater Manchester, Manchester, NH
Assistant Coordinator of ACT teams and NHH Liaison
Co-managed 2 assertive community treatment teams, one of which is a dual-diagnosis team. Supervised 8 clinical case managers and provided licensure supervision for 1 of the 8. Served as region 7 liaison to NHH. Provided information, attended treatment team meetings, and communicated effectively with NHH staff regarding discharge planning of mutual clients. May 2009-August 2014.

Mental Health Center of Greater Manchester, Manchester, NH
Intake Clinician and NHH Liaison
Conducted intake assessments for Level 2/3 services, which included administration of the Beck Depression Inventory and Structured Clinical Interview. Completed all documentation pertinent to the initial stages of treatment. March 2007-May 2009.

Southern New Hampshire University, Manchester, NH
Instructor and Internship Coordinator
Served as instructor for the Program in Community Mental Health's Practicum course, which is designed to give students the opportunity to gain first-hand experience practicing those skills introduced in the courses Helping Relationships and Diagnosis and Assessment. Assisted students in obtaining and maintaining graduate level clinical internships. September 2003 - January 2009.

Mental Health Center of Greater Manchester, Manchester, NH
Clinical Case Manager and Intake Clinician
Provided individual therapy to consumers with primary Axis II diagnoses. Performed services such as treatment planning, crisis intervention, and case management. Completed all documentation pertinent to treatment and worked closely with the treatment team to ensure quality care. Served as group leader for the agency's Trauma Recovery and DBT (Dialectical Behavioral Therapy) groups. Addressed substance use disorders through the utilization of treatment approaches such as Stages of Change and Motivational Enhancement Therapy. Utilized cognitive-behavioral therapy for individuals with Axis I eating disorders. Conducted intake assessments for Level 2/3 services. July 2001 - December 2006.

Mental Health Center of Greater Manchester, Manchester, NH
Individual Placement and Support Team Leader
Assisted with the supervision of 8 employment specialists as well as the overall running of the Individual Placement and Support Program. In addition, performed all duties related to the position of employment specialist. August 1999 - July 2001.

EDUCATION

Trinity College of Vermont, Burlington, VT
Master of Science in Community Mental Health. July 2001.

Saint Michael's College, Colchester, VT
Bachelor of Arts in Psychology, *magna cum laude*. May 1996

JEANNA STILL, LICSW

PROFILE

Seasoned Clinical and Administrative Director with over 20 years of experience serving children, adolescents, and families in community-based settings. Committed to delivering exceptional patient care through evidence-based practices, person-centered approaches, and strong community collaboration. Proven leader with 15+ years of progressive responsibility in organizational management and administrative leadership. Known for innovative problem-solving in addressing staffing challenges and meeting the growing demand for mental health services.

SKILLS

- Trained in seven evidence-based practices, trainer and consult facilitator for TF-CBT and 7-Challenges
- Team leadership
- Data reflection
- Passionate about reducing barriers to treatment, reducing stigma and promoting the normalization of mental health needs

EDUCATION

Masters of Social Work

Arizona State University

Bachelors of Psychology

University of Hawaii

EXPERIENCE

The Mental Health Center of Greater Manchester

2005-Current

Chief Operating Officer (April 2025-Current)

Direct and oversee all clinical and administrative operations across multiple departments, managing a team of over 500 staff and serving an average of 11,000 patients annually.

Ensure the effective delivery of diverse clinical services across community settings, office-based programs, and telehealth platforms.

Provide weekly and biweekly supervision and leadership to Clinical Directors, medical personnel, and administrative teams.

Oversee the management and compliance of numerous grants and funding streams supporting clinical programming.

Collaborate with key community partners to enhance service delivery, implement joint initiatives, and expand access to care.

Deliver internal and external trainings, aligning with and supporting the strategic goals of The Mental Health Center.

Director of Child and Adolescent Services (2017-2025)

Oversee all clinical and administrative operations of the Child and Adolescent Department which is comprised of up to 80 staff; 6 clinical teams, support staff and medical staff.

Provide weekly/biweekly supervision to clinical leaders, medical staff and administrative staff.

Collaborate and partner with numerous youth serving agencies in the community including 21 schools in the catchment; with 4 full time paid contracted positions for school staff, 1 part time school position and 2 community locations with contracts as well.

Support the implementation and evaluation of a significant SAMHSA grant (TREAT) which focuses on increased access to care and trauma services at the local schools.

Provide various trainings in EBP's and other initiatives, such as Zero Suicide.

Monitor department standards, support the strategic plan and promote growth opportunities to enhance job satisfaction.

Expansion of groups to include Adventure Therapy, LGBTQ+ and social skills to name a few of the many developments. Our groups have been offered to the community as well to reduce barriers for families.

Conversion of intake process to open access model for increased access to care via the CCBHC model.

Level III Coordinator (2010-2017)

Supervised a team of 10 clinicians, responsible for recruiting hiring and training new staff.

Implemented procedures, policies and initiatives.

Provided training in TF-CBT and facilitated weekly consultation.

Ensured clinicians adhered to agency standards of practice for documentation and billing guidelines were met or exceeded by supervised clinical staff.

Family Intensive Treatment Team Clinician (2005-2010)

Provided case management, individual and family therapy services to children, adolescents and families.

Utilized and implemented EBP's (DBT-A, TF-CBT, RENEW).

Ensured documentation, and billing standards were met and exceeded.

South Bay Mental Health-Lowell, Ma

2004-2005

Fee for Service Therapist

Provided therapy to children, adolescents and adults.

Developed various groups and provided group therapy.

Hawaii Job Corps-Waimanalo, Hi

2000-2004

Admissions Counselor

Developed and implemented recruitment projects specific to the outer islands.

Recruited students, conducted interviews with prospective students and evaluated credentials.

Provided presentations to the community and schools about Job Corps.

Completed admissions process with approved students.

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

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Seacoast Mental Health Center, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on March 26, 2025 (Item #5B), and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

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

   $8,732,883

2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

3. Modify Exhibit B– Amendment #2, Scope of Services, Section 1.6., to read:

   1.6. The Contractor must enter into a capitation model for CMHC services or a PMPM or PPS model if certified as a Certified Community Behavioral Health Clinic (CCBHC) by contracting with all NH Medicaid Managed Care Organizations to support the delivery and coordination of behavioral health services and supports for children, youth, transition-aged youth, young adults, and adults. The Contractor must:

   1.6.1. Take meaningful steps towards pursuing certification as a CCBHC and/or meeting CCBHC requirements, as identified by the Department, as part the state's participation in the national CCBHC demonstration project, in order to build the infrastructure needed to transition to a CCBHC model, including, but not limited to:

   1.6.1.1. Training staff.

   1.6.1.2. Conducting community needs assessments.

   1.6.1.3. Engaging consultants as appropriate.

   1.6.1.4. Developing cost reporting systems aligned with the Prospective Payment

System-3 (PPS-3 daily rate).

1.6.1.5. Conducting systems upgrades as needed.

1.6.1.6. Implementing other CCBHC transition activities as identified by the Department.

4. Modify Exhibit C – Amendment #2, Payment Terms, Section 1, to read:

1. This Agreement is funded by:

1.1. 4.84% Federal funds, Block Grants for Community Mental Health Services, as awarded on 2/23/23, 5/16/24 and 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM087375, FAIN B09SM089640, FAIN B09SM090358.

1.2. 0.50% Federal funds, NH Certified Community Behavioral Health Clinic Planning, as awarded on 3/15/23, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.829, FAIN H79SM087622.

1.3. 4.58% Federal funds, Substance Abuse Prevention and Treatment (SAPT) Block Grant, as awarded on 2/15/23, 2/20/24, and 2/24/25 by the DHHS Substance Abuse & Mental Health Services Admin, ALN 93.959, FAIN TI085821, FAIN TI087053, FAIN TI088120.

1.4. 1.60% Federal funds, Title IIID: Preventative Health Money from the Administration for Community Living, as awarded on 9/8/22, 8/30/23, and 5/28/24 by the DHHS Administration for Community Living, ALN 93.043, FAIN 2201NHOAPH, 2301NHOAPH, 2401NHOAPH.

1.5. 88.19% General funds.

1.6. 0.29% Other funds (Behavioral Health Services Information System).

5. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.1. Table 1, to read:

6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 7,080.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 993,188.00	$ 993,188.00	$ 993,188.00	$ 993,188.00	$ 3,972,752.00
Assertive Community Treatment Team (ACT) - Adults	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 900,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Rehabilitation for Empowerment, Education and Work (RENEW)	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 24,000.00
General Training Funding	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	$ 15,000.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ 13,603.00	$ -	$ 43,603.00
REAP Funding	$ 275,000.00	$ 275,000.00	$ 275,000.00	$ 275,000.00	$ 1,100,000.00
System of Care 2.0	$ 263,028.00	$ -	$ -	$ -	$ 263,028.00
First Episode Psychosis Programming	$ 60,000.00	$ 60,000.00	$ -	$ -	$ 120,000.00
Community Behavioral Health Clinic (Stipends)	$ 43,829.00	$ -	$ -	$ -	$ 43,829.00
CCBHC Bridge Funding	$ -	$ -	$ 83,789.00	$ 153,801.00	$ 237,590.00
CCBHC Readiness Training and System Upgrades	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 40,000.00
Critical Time Intervention	$ -	$ -	$ 352,000.00	$ 366,080.00	$ 718,080.00
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ 246,103.00	$ -	$ 246,103.00
Uncompensated Care Mitigating Funds	$ -	$ -	$ 440,909.00	$ 440,909.00	$ 881,818.00
Total	**$ 1,915,315.00**	**$ 1,603,458.00**	**$ 2,694,862.00**	**$ 2,519,248.00**	**$ 8,732,883.00**

6. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.9. Section header only, to read:

6.9. General Training Funding (Effective through October 28, 2025):

7. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.10. Section header only, to read:

6.10. System Upgrade Funding (Effective through October 28, 2025):

8. Modify Exhibit C – Amendment #2, Payment Terms, Sections 6.12.8. through 6.12.9. to read:

6.12.8. The Contractor may be eligible to receive payments to address extraordinary costs incurred in the fulfillment of this Agreement (herein contingency payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $25,000 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.12.8.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.12.8.2. Be eligible for contingency payments, which support program related costs that exceed per diem and flex funding line items defined in Exhibit C-6, Budget – Amendment #2, and meet criteria as outlined by the Department at the time of application.

6.12.9. The Contractor may be eligible to receive incentive payments in the fulfillment of program goals as described in Table 2 below (herein incentive payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $221,103 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.12.9.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.12.9.2. Be eligible to receive incentive payments upon achieving the Incentive Payment Goals as described below in Table 2 through June 30, 2026. The Contractor shall provide supporting documentation to demonstrate achievement of the Incentive Payment Goals, as requested by the Department.

6.12.9.2.1. Table 2

#	Incentive Payment Goal	Total Incentive Payments
1	For each individual referred and having a Pre-CTI visit, and one (1) qualifying encounter during Phase 1 with a CTI Coach, CMHCs may be qualified for incentive payments.	$350 per individual
2	For each individual qualified CTI-program graduate, CMHCs may be qualified for incentive payments.	$500 per individual

6.12.9.2.2. "Qualifying Encounter" for this incentive payment shall mean an interaction with an enrolled CTI client in which progress was discussed or made towards the Phase Plan during Phase 1.

6.12.9.2.3. "Graduate" for this incentive payment shall mean a CTI client

who enrolled in CTI and successfully completed 9 consecutive months of the program during State Fiscal Year 2026; and/or seven (7) months of active participation and two (2) months of inactive participation, and have a closeout/final meeting within 14 days per or post the 9 month date.

6.12.9.3. The incentive target shall be available on a quarterly basis in SFY 2026, until the statewide total price limitation is reached, and based on data submitted by the Contractor via the Phoenix reporting system.

6.12.9.4. The Department will communicate eligibility for incentive payment achievement and reimbursement to the Contractor's CTI Supervisor and finance representative on a quarterly basis.

9. Modify Exhibit C – Amendment #2, Payment Terms, by adding Sections 6.13. through 6.15. to read:

6.13. CCBHC Bridge Funding: The Department shall reimburse the Contractor for activities that support the transition to the Certified Community Behavioral Health Clinic (CCBHC) model as described in Exhibit B, Scope of Services – Amendment #2, Section 1.6.

6.14. CCBHC Readiness Training and System Upgrades: Funds are available to support systems upgrades and training associated with CCBHC readiness.

6.15. Uncompensated Care Mitigating Funds: The Department shall make quarterly payments, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to the Contractor to mitigate the effects of uncompensated care in SFY 2026 and SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

10. Modify Exhibit C-6 Budget – Amendment #2, by replacing it in its entirety with Exhibit C-6, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

11. Add Exhibit C-7, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/21/2026
Date

DocuSigned by:
Katja S. Fox
ED9D05B04C83442...
Name: Katja S. Fox
Title: Director

Seacoast Mental Health Center, Inc.

1/21/2026
Date

DocuSigned by:
Jay Couture
A9953D2454F1468...
Name: Jay Couture
Title: President and CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/21/2026
Date

DocuSigned by:
Robyn Guarino
74873f6d4941466...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

_____
Date

_____
Name:
Title:

New Hampshire Department of Health and Human Services

Contractor Name: Seacoast Mental Health Center, Inc.

Budget Request for: Critical Time Intervention

Budget Period: SFY2026 - SFY2027

Indirect Cost Rate (if applicable) 0.00%

Line Item	SFY 2026	SFY2027
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
Flex Funds (pre approval needed)	$8,000	$8,000
Incentive Payments (Shared Price Limitation)	$0	$0
Per Diem Expenses	$344,000	$358,080
Contingency Exp. (Shared Price Limitation)	$0	$0
Other - Other (specify below)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$352,000	$366,080
Total Indirect Costs	$0	$0
Subtotals	**$352,000**	**$366,080**
	TOTAL	**$718,080**

Contractor Initials: DS

Date: 1/21/2026

Exhibit C-7 Budget, Amendment #3

New Hampshire Department of Health and Human Services		
Contractor Name:	*Seacoast Mental Health Center, Inc.*	
Budget Request for:	*CCBHC Readiness*	
Budget Period:	*SFYs 2026-2027*	
Indirect Cost Rate (if applicable)	0.00%	
Line Item	**Program Cost - Funded by DHHS - SFY 26**	**Program Cost - Funded by DHHS - SFY 27**
1. Salary & Wages	$0	$0
2. Fringe Benefits	$0	$0
3. Consultants	$73,000	$153,801
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
Other (CCBHC Readiness Training and System Upgrades)	$20,000	$20,000
Other (please specify)	$10,789	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$103,789	$173,801
Total Indirect Costs	$0	$0
Subtotals	$103,789	$173,801
	TOTAL	**$277,590**

Contractor Initials: DS

Date: 1/21/2026

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 SEACOAST MENTAL HEALTH CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 21, 1963. 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: **65254**
Certificate Number: **0007668995**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 14th day of January A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 20, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Geraldine (Jay) Couture (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Seacoast Mental Health Center, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: 1/20/2026

Signature of Elected Officer

Name: Monica Kieser

Title: Board President

Docusign Envelope ID: D8B94DBB-3094-4998-A354-C402AE57CC0C

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 1/14/2026

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

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

PRODUCER Fred C. Church Insurance 41 Wellman Street Lowell MA 01851	CONTACT NAME: Jennifer Norton PHONE (A/C, No, Ext): 978-458-1865 FAX (A/C, No): 978-454-1865 E-MAIL ADDRESS: jennifer.norton@assuredpartners.com
INSURED SEACMEN-01 Seacoast Mental Health Center, Inc. 1145 Sagamore Avenue Portsmouth NH 03801	INSURER(S) AFFORDING COVERAGE / NAIC # INSURER A : Philadelphia Indemnity Insurance Company 18058 INSURER B : Granite State HC & HS Trust INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 762076652 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:			PHPK2660642011	3/1/2025	3/1/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY X HIRED AUTOS ONLY X Comp $1,000 SCHEDULED AUTOS X NON-OWNED AUTOS ONLY X Coll $1,000			PHPK2660644011	3/1/2025	3/1/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			PHUB902369015	3/1/2025	3/1/2026	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N: N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		R02359HCHS2026	1/1/2026	1/1/2027	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A	Professional Liability			PHPK2660642011	3/1/2025	3/1/2026	$1,000,000 $3,000,000	Per Occurrence Annual Aggregate

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

CERTIFICATE HOLDER

State of New Hampshire
Department of Health and Human Services
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

NONPROFIT COVER SHEET

A. Entity Name: Seacoast Mental Health Center, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Brittany Stuart/603-957-5707/bstuart@smhc-nh.org

Person responsible for Accuracy and Completeness of information provided:
Name: Geraldine (Jay) Couture Title: President and CEO
Signature: Geraldine (Jay) Couture

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Monica Kieser	Attorney
Vicki Boyd	Education/Policy/Publishing
Martha Byam	Clinical Associate Professor
Katherine Callahan	Principal
Brian Carolan	Principal & Chief Investment Officer
Mark Cochran	Regional Sales Director B2W Software
Jason Coleman	Financial Systems Analyst, United States Air Force
Rachael Ela	Private Banking Team Lead, Eastern Bank
Kristen Guilmette	Naro Law PLLC/Senior Trial Attorney
Sandi Hennequin	Vice President, U.S. Public Affairs, Emera Energy
Kimberly Hyer	Pediatrician, Hampton Pediatric Associates
Andy Mamczak	Owner AMM Consulting, LLC
Michael Ralph	Program Manager/Partial Hospitalization Program Portsmouth Hospital
Ned Raynolds	Employee/Owner - Commercial Solar Consultant
Thomas Sherman	Gastroenterologist
Seth Tondreault	Portsmouth Police Department
Mary Toumpas	Independent Compliance Consultant

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

Name	Role	Annual Salary	Amount Paid From This Contract
Geraldine Couture	President/ CEO	$236,379.00	$0

Jodi Marshall	Chief Medical Officer	$300,754.48	$0
Lisa Burgess	VP of Finance & AdministrationX	$153,816.00	$0

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

E. Check one of the following:

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

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

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1747	Seacoast Mental Health Center, Inc.	1145 Sagamore Avenue	Portsmouth	NH	03801	G	11/15/2026

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

SEACOAST MENTAL HEALTH CENTER, INC.

MISSION STATEMENT

Seacoast Mental Health Center Inc. is a private, not-for-profit, comprehensive mental health facility serving the eastern half of Rockingham County, New Hampshire. The mission of the Center is to provide a broad, comprehensive array of high quality, effective and accessible mental health services to residents of the eastern half of Rockingham County.

Seacoast Mental Health Center, Inc.

FINANCIAL STATEMENTS

June 30, 2024

Seacoast Mental Health Center, Inc.
TABLE OF CONTENTS
June 30, 2024

KBS
Kittell Branagan & Sargent
Certified Public Accountants
Vermont License # 167

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Seacoast Mental Health Center, Inc.
Portsmouth, New Hampshire

Opinion

We have audited the accompanying financial statements of Seacoast Mental Health Center, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Seacoast Mental Health Center, Inc. as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Seacoast Mental Health Center, 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

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 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, 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 Seacoast Mental Health Center, 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 Seacoast Mental Health Center, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on Pages 13 through 16 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Kittell, Branagan + Sargent

St. Albans, Vermont
October 22, 2024

Seacoast Mental Health Center, Inc.
STATEMENT OF FINANCIAL POSITION
June 30, 2024

ASSETS

CURRENT ASSETS	
Cash and Cash Equivalents	$ 1,680,848
Accounts receivable (net of $448,963 allowance)	1,553,339
Investments	12,763,362
Restricted cash	288,191
Prepaid expenses	193,297
TOTAL CURRENT ASSETS	16,479,037
PROPERTY AND EQUIPMENT - NET	878,294
TOTAL ASSETS	$ 17,357,331

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts payable	$ 97,309
Deferred income	66,848
Accrued vacation	326,419
Accrued expenses	1,649,660
TOTAL CURRENT LIABILITIES	2,140,236
NET ASSETS	
Net assets without donor restriction	15,217,095
TOTAL LIABILITIES AND NET ASSETS	$ 17,357,331

See Notes to Financial Statements

Seacoast Mental Health Center, Inc.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Year Ended June 30, 2024

PUBLIC SUPPORT AND REVENUES	
Public support -	
Federal	$ 186,062
State of New Hampshire - BMHS	2,136,739
Other public support	998,495
Total Public Support	3,321,296
Revenues -	
Program service fees	18,326,732
Other revenue	1,444,921
Total Revenues	19,771,653
TOTAL PUBLIC SUPPORT AND REVENUES	23,092,949
OPERATING EXPENSES	
BBH funded program services -	
Children services	5,803,030
Emergency services	3,534,334
Adult services	11,369,592
Act Team	1,677,576
Substance Use Disorder	552,071
Fairweather Lodge	1,244,744
REAP	369,458
TOTAL EXPENSES	24,550,805
EXCESS OF PUBLIC SUPPORT AND REVENUE OVER EXPENSES FROM OPERATIONS	(1,457,856)
OTHER INCOME	
Investment Income	1,497,876
TOTAL INCREASE IN NET ASSETS	40,020
NET ASSETS WITHOUT DONOR RESTRICTION, beginning	15,177,075
NET ASSETS WITHOUT DONOR RESTRICTION, ending	$ 15,217,095

See Notes to Financial Statements

Seacoast Mental Health Center, Inc.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	$ 40,020
Adjustments to reconcile to net cash provided by operations:	
Depreciation	168,737
Unrealized gain on investments	(940,088)
(Increase) decrease in:	
Accounts receivable - trade	(424,103)
Prepaid expenses	29,342
(Decrease) in:	
Accounts payable & accrued liabilities	687,350
Deferred income	(18,683)
NET CASH USED BY OPERATING ACTIVITIES	(457,425)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	(203,885)
Investment activity, net	(510,445)
NET CASH USED BY FINANCING ACTIVITIES	(714,330)
NET DECREASE IN CASH	(1,171,755)
CASH AND RESTRICTED CASH AT BEGINNING OF YEAR	3,140,794
CASH AND RESTRICTED CASH AT END OF YEAR	$ 1,969,039

See Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Seacoast Mental Health Center, Inc. (the Center) is a not-for-profit corporation, organized under New Hampshire law to provide services in the areas of mental health, and related non-mental health programs; it is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code. In addition, the organization qualifies for the charitable contribution deduction under Section 170 (b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Basis of Presentation

The financial statements of the Center 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 July 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 the Center 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 the Center. The Center's board may designate assets without restrictions for specific operational purposes from time to time.

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.

Basis of Accounting

Income and expenses are reported on the accrual basis, which means that income is recognized as it is earned, and expenses are recognized as they are incurred whether or not cash is received or paid out at that time.

Income Taxes

Consideration has been given to uncertain tax positions. The federal income tax returns for the years ended after June 30, 2021, remain open for potential examination by major tax jurisdictions, generally for three years after they were filed.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Related Organizations
The Center leases property and equipment from Seacoast Mental Health Center Resource Group, Inc. - a related non-profit corporation formed in 1985 for the benefit of Seacoast Mental Health Center, Inc. Seacoast Mental Health Center Resource Group was formed to support the operations of Seacoast Mental Health Center, Inc. by managing and renting property and raising other funds on its behalf.

Depreciation
The cost of property, equipment and leasehold improvements is depreciated over the estimated useful life of the assets using the straight line method. Assets deemed to have a useful life greater than three years are deemed capital in nature. Estimated useful lives range from 3 to 30 years.

State Grants
The Center receives a number of grants from and has entered into various contracts with the State of New Hampshire 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.

Cash and Cash Equivalents
For purposes of the statement of cash flows, the Center considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Client Service Revenue

The Center 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. The Center recognized revenue for mental health services in accordance with ASC 606, Revenue for contracts with Customers. The Center 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. The Center 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 discounts but before taking account of the provision for bad debts) recognized during the year ended June 30, 2024 totaled $18,326,732 of which $17,730,226 was revenue from third-party payors and $596,506 was revenue from self-pay clients.

Third Party Contractual Arrangements

A significant portion of patient revenue is derived from services to patients insured by third-party payors. The center receives reimbursement from Medicare, Medicaid, Blue Cross, and other third-party insurers at defined rates for services rendered to patients covered by these programs.

The difference between the established billing rates and the actual rate of reimbursement is recorded as allowances when recorded. A provision for estimated contractual allowances is provided on outstanding patient receivables at the balance sheet date.

New Accounting Standards - Adoption of FASB ASU 2016-13 and Related Standards

On July 1, 2023, the Center adopted FASB ASU 2016-03, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Center adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the center's financial statements but did change how the allowance for doubtful accounts and credit losses is determined.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable and Allowance for Credit Losses

In evaluating the collectability of accounts receivable, the Center uses relevant available information, from internal and external sources, relating to past events, current conditions, reasonable and supportable forecasts, and analyzes trends for each major payer source of revenue for the purpose of estimating the appropriate amounts of the allowance for doubtful accounts. Data in each major payer 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 payers 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.

The Center has tracked historical loss information for its accounts receivable and compiled historical credit loss percentages for different aging categories (current, 1-30 days past due, 31-60 days past due, 61-90 days past due, and more than 90 days past due). The center believes the historical loss information it has compiled is a reasonable base on which to determine expected credit losses for accounts receivable held at June 30, 2024 because the compositions of the accounts receivable at those dates are consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its services provided to clients have not changed significantly over time). Additionally, the center has determined that the current and reasonable and supportable forecasted economic conditions are consistent with the economic conditions included in the historical information. As a result, the historical loss rates have not been adjusted for differences in current conditions or forecasted changes. Accordingly, the allowance for doubtful accounts was $448,963 for the year ended June 30, 2024.

NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS

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

New Hampshire and Managed Medicaid

The Center is reimbursed for services from the State of New Hampshire and Managed Care Organizations (MCOs) for services rendered to Medicaid clients. Payments for these services are received in the form of monthly capitation amounts that are predetermined in a contractual agreement with the MCOs.

Approximately 81% of net client service revenue is from participation in the state and managed care organization sponsored Medicaid programs for the year ended June 30, 2024. Laws and regulations governing the programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates could change materially in the near term.

NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS (continued)

As part of the contractual arrangement with the MCOs, the Center is required to provide a specific amount of services under an arrangement referred to as a Maintenance of Effort (MOE). Under the MOE, if levels of service are not met the Center may be subject to repayment of a portion of the revenue received. The MOE calculation is subject to interpretation and a source of continued debate and negotiations with MCOs. This MOE calculation may result in a liability that would require a payback to the MCOs. Due to workforce challenges and a significant retroactive rate adjustments throughout the year, the Center was unable to meet the MOE requirements for all three MCO's. The Center's estimated total payback of $601,529 is recorded as an accrued expense.

NOTE 3 ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE - TRADE	
Due from clients	$ 143,366
Insurance companies	436,282
Medicaid receivable	218,139
Medicare receivable	150,900
	948,687
Allowance for doubtful accounts	(448,963)
	499,724
ACCOUNTS RECEIVABLE - OTHER	
BMHS	398,515
HHS Mitigating Fund Grant	373,289
MCO Directed Payments	135,793
REAP	41,248
Exeter Hospital	38,182
System of Care	42,502
Other AR	24,086
	1,053,615
TOTAL ACCOUNTS RECEIVABLE	$ 1,553,339

NOTE 4 INVESTMENTS

The Center has invested funds with R.M. Davis Wealth Management. The approximate breakdown of these investments are as follows:

	Cost	Unrealized Gain (Loss)	Market Value
Cash & Money Market	$ 1,029,034	$ -	$ 1,029,034
Fixed Income	5,685,760	(170,417)	5,515,343
Equities	3,332,638	1,845,779	5,178,417
Exchange Traded Funds	568,082	60,693	628,775
Mutual Funds	362,500	(45,775)	316,725
Other Assets	86,914	8,154	95,068
	$ 11,064,928	$ 1,698,434	$ 12,763,362

Investment income consisted of the following:

Interest and dividends	$ 386,697
Realized losses	210,844
Unrealized gains	940,088
Fee expenses	(39,753)
TOTAL	$ 1,497,876

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.

NOTE 5 FAIR VALUE MEASUREMENTS (continued)

All investments are categorized as Level 1 and recorded at fair value, as of June 30, 2024. 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.

NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment, at cost, consists of the following:

Furniture, fixtures and computer equipment	$ 1,565,665
Accumulated depreciation	(687,371)
Net Book Value	$ 878,294

NOTE 7 LINE OF CREDIT

As of June 30, 2024, the Center had available a line of credit from a bank with an upper limit of $500,000. At that date, $-0- had been borrowed against the line of credit. These funds are available with an interest rate of The Wall Street Journal Prime Rate, floating with a floor rate of 4.25%. The line of credit is due on demand.

NOTE 8 DEFERRED INCOME

Alliance for Greater Good	$ 11,000
Bauman Foundation	14,315
Foundation for Seacoast Health	15,000
NH Charitable Foundation	18,858
Other grants	7,675
TOTAL	$ 66,848

NOTE 9 RELATED PARTY TRANSACTIONS

During the year ended June 30, 2024, the Center collected $84,000 from Seacoast Mental Health Center Resource Group, Inc. (Resource Group) in management fees for administrative services.

A line of credit is available to the Center from Resource Group with a limit of $500,000. Interest is charged at prime plus 1%. As of June 30, 2024, $-0- had been borrowed against the line of credit and the interest rate was The Wall Street Journal Prime Rate, plus one (9.50% at June 30, 2024). During the year ended June 30, 2024, $-0- was paid to the Resource Group in interest related to this line of credit.

NOTE 9 RELATED PARTY TRANSACTIONS (continued)

Operating Leases

During the year ended June 30, 2024, the Center rented properties and equipment from the Resource Group on a month to month basis. Total rent paid for the year was $834,262 and $101,412 for property and equipment, respectively. The Center is obligated to the Resource Group under cancelable leases to continue to rent these facilities and equipment at an annual rate of approximately $935,674. The annual rates of rents are revisited on an annual basis.

NOTE 10 EMPLOYEE BENEFIT PLAN

The Center has the option to make contributions to a tax-sheltered annuity on behalf of its employees. This program covers substantially all full-time employees. During the year ended June 30, 2024, contributions of $609,983 were made by the Center to the plan.

NOTE 11 CONCENTRATIONS OF CREDIT RISK

Cash deposits in the Center's accounts at June 30, 2024 consist of the following:

	Book Balance	Bank Balance
Insured by FDIC*	$ 1,969,039	$ 2,013,442

The differences between book and bank balances are reconciling items such as deposits in transit and outstanding checks.

* The Center has entered into an Insurance Cash Sweep Deposit Placement Agreement which places funds into deposit accounts at receiving depository institutions from the Center's transaction account with Destination Institutions. Each Destination Institution is insured by the Federal Deposit Insurance Corporation (FDIC) up to the current maximum deposit insurance amount of $250,000. Included in cash insured by FDIC as of June 30, 2024, is $1,763,442 deposited at Destination Institutions through the Insured Cash Sweep service.

The Center grants credit without collateral to its clients, most of who are area residents and are insured under third-party payor agreements. The mix of receivables due from clients and third-party payors at June 30, 2024 is as follows:

Due from clients	15 %
Insurance companies	46
Medicaid	23
Medicare	16
	100 %

NOTE 12 LIQUIDITY

The following reflects the Center's financial assets available within one year for general expenditures as of June 30, 2024:

Cash and Cash Equivalents	$ 1,680,848
Accounts Receivable	1,553,339
Investments	12,763,362
Financial assets available within one year for general expenditures	$ 15,997,549

As part of the Center'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 13 SUBSEQUENT EVENTS

In accordance with professional accounting standards, the Center has evaluated subsequent events through October 22, 2024, which is the date these financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2024, have been incorporated into the basic financial statements herein.

SUPPLEMENTARY INFORMATION

Seacoast Mental Health Center, Inc.
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2024

	Accounts Receivable Beginning of Year	Gross Fees	Contractual Allowances and Other Discounts Given	Cash Receipts	Bad Debts and Other Charges	Accounts Receivable End of Year
CLIENT FEES	$ 434,806	$ 1,713,323	$ (1,116,817)	$ (887,946)	$ -	$ 143,366
MEDICAID	280,999	16,227,652	(1,337,493)	(14,953,019)	-	218,139
MEDICARE	158,291	1,373,611	(776,593)	(604,409)	-	150,900
OTHER INSURANCE	358,630	3,772,387	(1,529,338)	(2,165,397)	-	436,282
ALLOWANCE FOR UNCOLLECTIBLES	(440,685)	-	-	-	(8,278)	(448,963)
TOTAL	$ 792,041	$ 23,086,973	$ (4,760,241)	$ (18,610,771)	$ (8,278)	$ 499,724

Seacoast Mental Health Center, Inc.
ANALYSIS OF BMHS REVENUES, RECEIPTS AND RECEIVABLES
For the Year Ended June 30, 2024

	Receivable From BMHS Beginning of Year	BMHS Revenues Per Audited Financial Statements	Receipts for Year	Receivable From BMHS End of Year
CONTRACT YEAR, June 30, 2024	$ 268,418	$ 2,136,739	$ (2,006,642)	$ 398,515

Analysis of Receipts: Date of Receipt	Amount
7/20/2023	$ 16,076
7/24/2023	90,007
7/26/2023	13,161
8/3/2023	26,191
8/4/2023	14,661
8/7/2023	39,277
8/23/2023	6,250
8/24/2023	68,285
8/31/2023	20,482
9/7/2023	10,192
9/26/2023	27,973
10/11/2023	6,109
10/13/2023	187,482
10/20/2023	6,256
11/1/2023	84,903
11/7/2023	6,028
11/14/2023	1,920
11/22/2023	54,370
11/29/2023	8,567
12/1/2023	8,267
12/4/2023	151,274
12/11/2023	32,682
12/20/2023	86,277
12/28/2023	221,291
1/29/2024	128,110
2/1/2024	12,350
2/2/2024	26,962
2/16/2024	135,552
2/27/2024	44,185
3/18/2024	5,887
3/19/2024	8,115
3/20/2024	142,056
3/27/2024	22,313
3/28/2024	49,305
4/5/2024	3,333
4/23/2024	120,883
4/29/2024	9,646
4/30/2024	6,201
5/13/2024	6,962
5/21/2024	48,110
6/3/2024	4,726
6/27/2024	43,965
	$ 2,006,642

Seacoast Mental Health Center, Inc.
STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES
For the Year Ended June 30, 2024

	Total Agency	Admin.	Total Programs	Children	Emergency Services	Adult Services	Act Team	Substance Use Disorder	Fairweather Lodges	REAP
Program Service Fees:										
Net Client Fee	$ 596,506	$ -	$ 596,506	$ 259,838	$ 21,764	$ 310,639	$ 9,917	$ (3,276)	$ (1,060)	$ (1,316)
Medicare	597,018	-	597,018	(50,942)	20,378	598,954	24,034	4,594	-	-
Medicaid	14,890,159	-	14,890,159	6,428,063	306,027	6,892,865	523,490	253,427	486,287	-
Other Insurance	2,243,049	-	2,243,049	624,327	221,911	1,344,815	38,567	13,429	-	-
Public Support - Other:										
Local/County Government	447,604	5,000	442,604	8,421	329,183	105,000	-	-	-	-
Donations/Contributions	550,208	106,529	443,679	152,900	8,266	77,410	4,709	55,614	3,270	141,510
DCYF	683	-	683	683	-	-	-	-	-	-
Federal Funding:										
Other Federal Grants	186,062	-	186,062	70,702	-	16,192	-	-	-	99,168
BMHS										
Community Mental Health	2,136,739	73,829	2,062,910	10,599	993,188	693,496	239,894	-	-	125,733
Other Revenues	1,444,921	472,622	972,299	122,201	9,795	480,201	295,130	1,568	62,710	694
	23,092,949	657,980	22,434,969	7,626,792	1,910,512	10,519,572	1,135,741	325,356	551,207	365,789
Administration	-	(657,980)	657,980	223,682	56,032	308,521	33,309	9,542	16,166	10,728
TOTAL PUBLIC SUPPORT AND REVENUES	$ 23,092,949	$ -	$ 23,092,949	$ 7,850,474	$ 1,966,544	$ 10,828,093	$ 1,169,050	$ 334,898	$ 567,373	$ 376,517

Seacoast Mental Health Center, Inc.
STATEMENT OF PROGRAM SERVICE EXPENSES
For the Year Ended June 30, 2024

	Total Agency	Admin.	Total Programs	Children	Emergency Services	Adult Services	Act Team	Substance Use Disorder	Fairweather Lodges	REAP
Personnel Costs:										
Salary and wages	$ 16,346,516	$ 941,593	$ 15,404,923	$ 3,646,228	$ 2,477,800	$ 7,133,027	$ 1,057,046	$ 368,345	$ 617,239	$ 105,238
Employee benefits	3,293,124	271,305	3,021,819	841,851	338,633	1,429,130	175,593	57,092	152,264	27,256
Payroll Taxes	1,091,906	59,292	1,032,614	243,769	174,017	474,382	64,168	26,216	43,082	6,980
Professional Fees:										
Accounting/audit fees	46,971	2,525	44,446	11,197	6,812	20,123	2,887	1,053	1,966	408
Legal fees	119,731	855	118,876	5,500	937	84,154	27,712	166	338	69
Other professional fees	237,517	454	237,063	32,433	12,637	35,208	5,333	2,122	3,547	145,783
Staff Devel. & Training:										
Journals & publications	1,119	-	1,119	105	-	229	-	-	785	-
In Service Training	25	25	-	-	-	-	-	-	-	-
Conferences & conventions	13,174	1,872	11,302	5,003	504	4,080	180	406	487	642
Other Staff Development	5,576	310	5,266	2,442	206	1,809	182	42	570	15
Occupancy costs:										
Rent	840,491	253,307	587,184	127,418	40,029	231,482	36,041	15,714	132,661	3,839
Other Utilities	112,062	25,664	86,398	18,552	5,898	33,797	5,364	2,318	19,939	530
Maintenance & repairs	152,489	36,785	115,704	20,899	6,749	39,475	5,978	2,571	39,437	595
Consumable Supplies:										
Office	45,975	16,962	29,013	7,695	3,069	11,851	1,801	688	3,650	259
Building/household	53,581	11,053	42,528	7,591	2,454	14,291	2,126	955	14,632	479
Medical	2,628	164	2,464	486	171	1,437	174	186	8	2
Other/Software Subscriptions	683,312	176,731	506,581	118,729	56,480	229,072	35,804	9,625	20,563	36,308
Depreciation	168,737	45,353	123,384	30,852	16,401	57,845	8,970	2,641	5,506	1,169
Equipment rental	99,999	23,707	76,292	16,619	8,282	30,108	5,943	1,409	13,340	591
Advertising	4,234	1,006	3,228	1,015	108	1,566	149	279	103	8
Printing	13,973	2,562	11,411	1,783	2,732	3,381	628	174	672	2,041
Telephone/communications	232,877	39,555	193,322	47,035	39,257	74,232	14,272	4,549	11,722	2,255
Postage/shipping	10,817	1,800	9,017	2,154	1,351	3,951	747	210	430	174
Transportation:										
Staff	279,181	3,423	275,758	66,112	24,089	105,331	69,737	3,434	4,853	2,202
Assist to Individuals:										
Client services	348,308	5,665	342,643	3,584	1,979	302,694	943	245	32,547	651
Insurance:										
Malpractice/bonding	78,521	26,069	52,452	12,978	4,160	23,571	3,739	1,634	5,998	372
Vehicles	4,285	-	4,285	-	-	728	728	-	2,829	-
Comp. Property/liability	125,964	49,872	76,092	18,861	5,982	34,189	5,425	2,353	8,737	545
Membership Dues	1,739	-	1,739	466	282	751	113	26	81	20
Other Expenditures	135,973	27,672	108,301	32,890	11,712	49,642	7,383	2,069	4,060	545
	24,550,805	2,025,581	22,525,224	5,324,247	3,242,731	10,431,536	1,539,166	506,522	1,142,046	338,976
Admin. Allocation	-	(2,025,581)	2,025,581	478,783	291,603	938,056	138,410	45,549	102,698	30,482
TOTAL PROGRAM EXPENSES	$ 24,550,805	$ -	$ 24,550,805	$ 5,803,030	$ 3,534,334	$ 11,369,592	$ 1,677,576	$ 552,071	$ 1,244,744	$ 369,458

Geraldine A. Couture

[redacted]

Professional Experience

Seacoast Mental Health Center, Inc., Portsmouth, NH
Executive Director, April 2002

Seacoast Mental Health Center, Inc., Portsmouth, NH
Associate Director, March 1993 - April 2002
Interim Director of Child Adolescent and Family Services, November 2000 –
Compliance Officer
Oversee fiscal and administrative functions of large community mental health center
Coordinate development and monitoring of annual budget and state contract.
Facilitate ongoing development of team model Child. Adolescent and Family Services Department including direct supervision of management staff, regional planning and inter-agency collaboration.
Chair: Compliance Committee.
Member: Personnel, Staff Growth and Development and Quality Improvement Committees

Strafford Guidance Center, Inc., Dover, NH
Business Manager, December 1991 - March 1993
Assistant Business Manager, January 1991 - December 1991
Accounts Receivable Manager, August 1987 - January 1991
Actively oversee daily operations of Accounts Receivable Department in a community mental health center.
Participate in development and monitoring of annual budget and contract with the New Hampshire Division of Mental Health.

Rochester Site Office Manger, December 1986 - August 1987
Responsible for all daily operations of satellite office.

Administrative Assistant, June 1986 - December 1986
Provided administrative support services to the Director of the Community Support Program.

Fradco Holdings, Inc., Greensburg, PA
President, June 1984 - April 1986
Administered all functions of company dealing in coal, timber and natural gas holdings.

Educational Experience

University of New Hampshire, Durham, NH
Master of Health Administration, May 2001

University of New Hampshire, Durham, NH
Bachelor of Science, College of Life Sciences and Agriculture, Family and Consumer Studies, May 1984

Honors and Awards

Federal Traineeship in Health Management and Policy. Academic Year 2000-2001

Membership

National Association of Reimbursement Officers. Past President

Jodi F. Marshall (Leverone), M.D.

Education

Dartmouth Medical School, Hanover, NH — 2002 – 2006
Medical Degree

Hamilton College, Clinton, NY — 1997 – 2001
Bachelor of Arts in Neuroscience, Magna Cum Laude

Postdoctoral Training

Geriatric Psychiatry Fellowship — 2010 – 2011
Dartmouth-Hitchcock Medical Center, Lebanon, NH

Chief Resident, Adult Psychiatry Residency Training Program — 2009 - 2010
Dartmouth-Hitchcock Medical Center, Lebanon, NH

Adult Psychiatry Residency Training Program — 2008 - 2009
Dartmouth-Hitchcock Medical Center, Lebanon, NH

Combined Residency in Internal Medicine and Psychiatry — 2006 - 2008
Dartmouth-Hitchcock Medical Center, Lebanon, NH

Academic Appointments

Instructor in Psychiatry — 2009 - 2011
Dartmouth Medical School, Hanover, NH

Professional Work Experience

Chief Medical Officer — 2022 - present
Seacoast Mental Health Center, Portsmouth, NH

Medical Director — 2020 – 2022
St. Joseph Hospital, Senior Behavioral Health Unit, Nashua, NH

Medical Director — 2019 - 2020
Frisbie Memorial Hospital, Department of Geropsychiatry, Rochester, NH

Staff Psychiatrist 2015 - 2019
Frisbie Memorial Hospital, Department of Geropsychiatry, Rochester, NH

Staff Psychiatrist 2011 - 2015
Seacoast Mental Health Center, Portsmouth, NH

Consulting Psychiatrist 2013 - 2014
Optum Telepsychiatry Services and MindCare

Staff Psychiatrist 2012 - 2013
Frisbie Memorial Hospital, Department of Geropsychiatry, Rochester, NH

Physician in Charge 2008 – present
New Hampshire Hospital, Concord, NH

Clinical Skills

In addition to having the basic skill set of a general adult psychiatrist and geriatric psychiatrist, I also have experience in the following areas:

Hospice/Palliative Care

Clinical Trials

Community Mental Health Care

Electroconvulsive Treatment

Research Experience

Study Physician 2008 - 2009
Dartmouth Psychopharmacology Research Group, Concord, NH
Worked on several projects investigating pharmacological interventions for patients with schizophrenia, with a focus on those in the first episode of psychosis and those with co-occurring substance use disorders.

Research Assistant 2005
Dartmouth Medical School, Department of Psychiatry, Lebanon, NH
Assisted in developing an algorithm for simplifying complex psychotropic medication regimens.

Technical Research Assistant 2000 - 2003
Center for Neurologic Diseases, Harvard Medical School,
and Brigham and Women's Hospital, Boston, MA
Examined the use of immunotherapy for the prevention and
treatment of Alzheimer's disease.

Committee Assignments

Chair, Behavioral Health Committee 2020 – present
St. Joseph Hospital

Geriatric Best Practice Committee 2011- 2012
Exeter Hospital

Compliance Committee 2009 - 2010
Dartmouth-Hitchcock Psychiatric Associates

Residency Call Committee 2009
Psychiatry Residency Training Program, Dartmouth-Hitchcock Medical Center

Curriculum Redesign Committee 2008 - 2009
Psychiatry Residency Training Program, Dartmouth-Hitchcock Medical Center

Ethics Committee 2008 – 2010
Dartmouth-Hitchcock Medical Center

Education Policy Committee 2006 – 2010
Psychiatry Residency Training Program, Dartmouth-Hitchcock Medical Center

Professional Memberships and Activities

American Association for Geriatric Psychiatry 2008 – present
American Psychiatric Association 2004 - 2012
American Medical Association 2002 - 2009

Academic Awards and Honors

Staff Excellence Award, New Hampshire Hospital 2011
American Psychiatric Institute for Research and Education 2008
and Janssen Pharmaceutica Research Scholar
Department of Internal Medicine Excellence in Teaching Award 2006
Department of Psychiatry Award for Excellence in Clinical Psychiatry 2006
Graduated *magna cum laude* from Hamilton College. 2001
Phi Beta Kappa, invited member, Hamilton College 2001
Sigma Xi, the scientific research society, invited member, Hamilton College 2001
Awarded distinction upon completion of honors senior thesis in Neuroscience, 2001
Hamilton College.

Honors Senior Thesis in Neuroscience, Hamilton College, 2000 - 2001
chool,
and Brigham and Women's Hospital, Boston, MA
Psi Chi, the national honor society for psychology, invited member, 2000
Hamilton College

Teaching Experience

Lecturer, Adult Psychiatry Residency Program Didactics Series 2009 – 2010
Dartmouth-Hitchcock Medical Center, Lebanon, NH
Instructor, Critical Thinking for Medical Students 2009 - 2010
Dartmouth Medical School, Hanover, NH

Instructor and Lecturer, Third Year Medical Student Psychiatry Clerkship 2008 - 2010
Dartmouth Medical School, Hanover, NH

Original Articles

Marshall JF. Early Intervention in Psychosis. American Journal of Psychiatry Residents' Journal August 2009: 5-6.

Lemere CA, Beierschmitt A, Iglesias M, Spooner ET, Bloom JK, **Leverone JF**, Zheng JB, Seabrook TJ, Louard D, Li D, Selkoe DJ, Palmour RM, Ervin FR. Alzheimer's disease A beta vaccine reduces central nervous system abeta levels in a non-human primate, the Caribbean vervet. American Journal of Pathology 2004;165(Pt 1): 283-97.

Gandy S, DeMattos RB, Lemere CA, Heppner FL, **Leverone J**, Aguzzi A, Ershler WB, Dai J, Fraser P, Hyslop PS, Holtzman DM, Walker LC, Keller ET. Alzheimer A beta vaccination of rhesus monkeys (Macaca mulatta). Alzheimer's Disease and Associated Disorders 2004;18(Pt 1): 44-6.

Gandy S, DeMattos RB, Lemere CA, Heppner FL, **Leverone J**, Aguzzi A, Ershler WB, Dai J, Fraser P, St George Hyslop P, Holtzman, DM, Walker LC, Keller E. Alzheimer's Aβ vaccination of rhesus monkeys (*Macaca mullata*). Mechanisms of Ageing and Development 2004;125:149-151.

Lemere CA, Spooner ET, LaFrancois J, Malester B, Mori C, **Leverone JF,** Matsuoka Y, Taylor, J., DeMattos RB, Holtzman DM, Clements JD, Selkoe DJ, Duff KE. Evidence for peripheral clearance of cerebral Aβ protein following chronic, active Aβ immunization in PSAPP mice. Neurobiology of Disease 2003;14(Pt 1): 10-18.

Leverone JF, Spooner ET, Lehman HK, Clements JD, Lemere CA. Aβ1-15 is less immunogenic than Aβ1-40/42 for intranasal immunization of wild-type mice but may be effective for "boosting." Vaccine 2003;21(Pts 17-18):2197-2206.

Lemere CA, Spooner ET, **Leverone JF**, Mori C, Iglesias M, Bloom JK, Seabrook TJ. Amyloid-beta immunization in Alzheimer's disease transgenic mouse models and wildtype mice. Neurochemical Research 2003; 28(Pt 7):1017-1027.

Spooner ET, Desai RV, Mori C, **Leverone JF**, Lemere CA. The generation and characterization of potentially therapeutic Aβ antibodies in mice: Differences according to strain and immunization protocol. Vaccine 2002;21(Pts 3-4):290-297.

Lemere CA, Spooner ET, **Leverone JF**, Mori C, Clements JD. Intranasal immunotherapy for the treatment of Alzheimer's disease: *Escherichia coli* LT and LT(R192G) as mucosal adjuvants. Neurobiology of Aging 2002;23(Pt 6):991-1000.

Book Chapters

Lemere CA, Spooner ET, **Leverone JF**, Clements JD. Improvements in intranasal amyloid-beta (Aβ) immunization in mice. In: Selkoe DJ, Christen Y, editors. Immunization against Alzheimer's disease and other neurodegenerative disorders. New York: Springer-Verlag; 2003.

Lemere CA, Seabrook TJ, Iglesias M, Mori C, **Leverone JF**, Spooner ET. Modulating amyloid-beta levels by immunotherapy: A potential strategy for the prevention and treatment of Alzheimer's disease. In: Saido TC, editor. Amyloid-beta metabolism and Alzheimer's disease. Landes Biosciences; 2003

Scientific Communications

DL Noordsy, **JF Marshall**, JN Wieland Smith, AI Green. Clozapine vs. risperidone for people with first episode schizophrenia and co-occurring cannabis use disorder (poster). International Congress on Schizophrenia Research 2009 San Diego, California, USA.

DL Noordsy, **JF Marshall**, JN Wieland Smith, AI Green. Clozapine vs. risperidone for people with first episode schizophrenia and co-occurring cannabis use disorder (poster). 23rd Annual Neuroscience Day 2009. Dartmouth-Hitchcock Medical Center, Lebanon, NH, USA.

CA Lemere, M Iglesias, ET Spooner, JK Bloom, **JF Leverone**, D Li, JB Zheng, TJ Seabrook, DJ Selkoe, FR Ervin, RM Palmour, A Beierschmitt. Aß immunization in aged vervet monkeys reduces Aß levels in brain and CSF (platform). Society for Neuroscience 33rd Annual Meeting 2003 New Orleans, Louisiana, USA.

CA Lemere, M Iglesias, ET Spooner, JK Bloom, **JF Leverone**, D Li, JB Zheng, TJ Seabrook, DJ Selkoe, FR Ervin, RM Palmour, A Beierschmitt. Aß immunization in old vervet monkeys leads to the generation of anti-Aß titers, decreased Aß levels in CSF and decreased Aß levels in the periphery (platform). 6th International Conference on Progress in Alzheimer's and Parkinson's Diseases 2002. Seville, Spain.

CA Lemere, ET Spooner, **JF Leverone**, D Li, JB Zheng, A Monsonego, DJ Selkoe, FR Ervin, RM Palmour, A Beierschmitt. Aß immunization in monkeys generates anti-Aß titers and increased peripheral Aß levels (platform). Society for Neuroscience 32nd Annual Meeting 2002. Orlando, FL, USA.

ET Spooner, **JF Leverone**, D Li, M Reed, W Xia, CA Lemere. Chronic intranasal Aß immunization in APP Tg mice: A lasting effect? (poster). Society for Neuroscience 32nd Annual Meeting 2002. Orlando, FL, USA.

CA Lemere, ET Spooner, J LaFrancois, **JF Leverone**, Y Matsuoka, R DeMattos, D Holtzman, JD Clements, DJ Selkoe, KE Duff. Evidence for the "peripheral sink" hypothesis following chronic, active Aß immunization in PSAPP mice (poster). 8th International Conference on Alzheimer's Disease and Related Disorders 2002. Stockholm, Sweden.

ET Spooner, **JF Leverone**, B Malester, J LaFrancois, J Clements, DJ Selkoe, K Duff, CA Lemere. Immunization [illegible]vels and corresponding increase in serum Aß (2002) (poster). Massachusetts Alzheimer's Disease Research Center 15th Annual Poster Session 2002. Massachusetts General Hospital, Boston, MA, USA.

CA Lemere, ET Spooner, B Malester, J LaFrancois, C Mori, **JF Leverone**, JD Clements, DJ Selkoe, KE Duff. Aß immunization of PSAPP mice leads to decreased cerebral Aß and a corresponding increase in serum Aß (platform). Society for Neuroscience 31st Annual Meeting 2001. San Diego, CA, USA.

JF Leverone, ET Spooner, C Mori, DA Weldon, H Lehman, JD Clements, CA Lemere. E.coli heat labile enterotoxin (LT) dramatically increases anti-Aß antibody titers following intranasal (i.n.) Aß immunization in mice (poster). Society for Neuroscience 31st Annual Meeting 2001. San Diego, CA, USA.

ET Spooner, **JF Leverone**, C Mori, JD Clements, DJ Selkoe, CA Lemere. Nasal immunization of B6D2F1 mice with heat labile enterotoxin (poster). Massachusetts Alzheimer's Disease Research Center 14th Annual Poster Session 2001. Massachusetts General Hospital, Boston, MA, USA.

Oral Presentations

Palliative Care in Dementia — 2010
Jeanne Anderson Alzheimer's Conference, Dartmouth Hitchcock Medical Center

End of Life Care in Dementia — 2011
Palliative Care Department, Dartmouth Hitchcock Medical Center

Licensure and Certification

Board Certification in Geriatric Psychiatry — 2014
Board Certification in Psychiatry — 2011
New Hampshire Medical License #14086 — 2008

LISA BURGESS, MBA

Professional Summary

- Detail-oriented professional with 20+ years experience applying financial managerial accounting and revenue cycle practices.
- The ability to lead multiple projects and departments simultaneously
- Leader with strong analytical, problem solving, and organizational skills
- Extensive experience in full life cycle of general accounting.

Areas of Expertise

Lawson (Report Writing)
MAS90 (Crystal Reports reporting)
Banner (WEBI)
Great Plains (FRX Reporting)
ADP Payroll
Microsoft Office (Word, Excel, PowerPoint, Access, Outlook)
EPIC
McKesson
Crystal Reporting

Work Experience

Director of Finance
August 2020 to Present

Rockingham VNA & Hospice – Exeter, NH

- Analyze and present financial results to Board of Trustees
- Effectively communicate ad present critical financial matters to the Board of Trustees
- Manage a team of six in all facets of accounting, payroll and billing functions
- Provides executive management with advice on financial implications of business activities
- Manages and supervises the entire billing and revenue recognition process for the agency
- Oversee all collection functions
- Provide leadership in the development of strategic financial objectives
- Directs and oversees all aspects of the finance and accounting functions
- Establishes and oversees policies and procedures for internal audit
- Monitor investment activities
- Ensures effective internal controls are in place in accordance with GAAP
- Understanding of financial and accounting needs as well as requirements related to home care and hospice
- Provides leadership to the directors/managers in improving efficiency and effectiveness of the budget and institution guidelines
- Oversee and lead annual budgeting and planning process
- Coordinate and lead the annual audit
- Manage organizational cash flow and forecasting

Mgr Rev Ops, Customer Service & Cash Ops
November 2016 to July 2020

Elliot Hospital – Manchester, NH

Revenue Operations

- Analyze top payer denials, identified solutions to increase cash and lower A/R days
- Ensure data accuracy accountability for financial performance and revenue enhancements
- Analyzed operations on an ongoing basis, developed reports that evaluated and demonstrated performance gains
- Responsible for hiring, firing and disciplinary actions within all departments
- Regularly meet with direct reports and departments weekly
- Prepared adhoc reporting to CFO
- Establish procedures, guidelines and project schedules
- Researched and analyzed revenue and reimbursement trends
- Ensures 100% accuracy of all reporting performed by the Revenue Cycle team.
- Oversees data analysis and trending/management reporting to substantiate positive, compliant net revenue impact

- Oversees and communicates education and training with providers and department(s) as necessary
- Develop and monitor metrics to ensure functions of the revenue cycle team are performed efficiently
- Adapts standard procedures to meet different urgent conditions; makes decisions based on precedent
- Oversees and communicates education and training with providers and department(s)
- Develops and monitors metrics to ensure functions of the revenue integrity team are performed efficiently
- Maintains confidentiality of all hospital information. Maintains a high level of integrity, professionalism, and trust with employees and team members.
- Collaborates effectively with others to achieve positive work outcomes
- Assists in promoting a positive work environment
- Remains receptive to suggestion; continually seeks to improve performance of all departments
- Maintains flexibility and optimizes solutions in the face of a changing work environment

Customer Service

- Manage Customer Service department—oversee staff of four
- Listened to and resolved customer complaints and addressed concerns with employees
- Managed a customer service team that encompasses data analysis, customer complaints as well as auditing responsibilities
- Developed processes to ensure customers are receiving requests in a timely and efficient manner
- Provides a high level of customer service to every transaction and encounter.
- Work with team members to achieve departmental goals while providing excellent customer service
- Implemented new early out self pay vendor—as issues arise they are immediately addressed with the vendor
- Track early out collection rates to ensure they meet or exceed our target goals
- Implemented new bad debt vendor—meet weekly to address issues
- Track bad debt collection rates to ensure they meet or exceed our target goal
- Remains accountable, dependable, reliable, and self-directed to complete work deadlines while maintaining composure

Cash Management

- Manage Cash Operations department—oversee staff of eight
- Review cash procedures and implement the appropriate finance controls to ensure cash is reconciled and posted in a timely manner
- Maintain a high standard of supervisory control across all functions performed
- Knowledge of budgeting and cash forecasting
- Support and drive all insurance companies to pay electronically
- Ability to multi-task with changing deadlines
- Ensures adherence to all policies, procedures and practices

Senior Financial Analyst
November 2014-November 2016
Elliot Hospital-Manchester NH

- Collaborate with clinical, revenue cycle and other EHS departments and leaders to protect revenue, identify opportunities and improve processes
- Assign projects and oversee daily activities of the Revenue Integrity Liaison
- Work with internal and external resources to support vendor applications, systems, tools and resources
- Assist in creation of financial reporting of payer variances, denials and contract variations to ensure accurate and timely payments
- Perform data analysis, trending and management reporting to substantiate positive, compliant net revenue impact
- Serve as a resource for department managers, physicians and administration to obtain data and reports supporting Revenue Cycle
- Develop and monitor metrics to ensure functions of the revenue integrity team are performed efficiently
- Maintains confidentiality of all hospital information.
- Maintains a high level of integrity, professionalism and trust with employees and team members.
- High level of customer service to every transaction and encounter with the ability to effectively communicate and resolves needs/concerns
- Prepare data and presentations for senior leadership

Senior Accountant

March 2009 to October 2014

Elliot Hospital – Manchester, NH

- Researched and resolved monthly cash variances that were outstanding for two years upon arrival
- Implemented policies and procedures that resulted in a variance free cash reconciliation on a monthly basis
- Computed, verified and recorded monthly accruals
- Prepared and submitted monthly reports to external organizations in an accurate and timely manner
- Performed detailed analysis of preliminary financial reports focusing on actual to budget variances of 200 departments
- Executed and prepared the monthly closing of a small company by booking all activity related to Revenue, C/A Cash, A/R and prepared roll forwards
- Computed and prepared monthly consolidations including elimination entries between department's
- Performed complex general accounting functions, including preparation of journal entries, account analysis and balance sheet reconciliations
- Converted New England EMS Institute from cash basis to accrual basis accounting.

- Implemented as well as trained staff on new accrual basis and continued to be a resource to the staff
- Assisted with the implementation of new Pharmacy system and developed a reconciliation process
- Led in reconciling a complex lab reconciliation that was outstanding and unreconciled for 10 years upon arrival
- Developed, analyzed and trained department on various accounting reconciliations including Works EFT program and Paymode
- Resource to the department with streamlining tasks, formula questions and ways to be more efficient with daily tasks
- Prepare year-end audit papers and respond to auditor's questions

Accountant II/Supervisor

May 2005 to November 2007
July 2000-July 2004

University System of New Hampshire

- Supervised and scheduled the work for a team of five (1 full time and four part-time employees) in all facets of Fixed Assets and Equipment
- Provided coaching, training and feedback to all employees on daily tasks.
- Led a six-month Fixed Asset conversion software project by working with IT on required modules, reconciling before the conversion
- Trained, developed reporting and coached F/A clerk on the new system
- Assisted F/A clerk with biennial inventory process and worked with Directors to ensure reports were received back within a 30-day timeframe
- Responsible for monitoring and assigning attributes to fund/org/accounts that are established by department directors
- Reconcile and perform the A133 reconciliation for the annual audit
- Prepare all necessary work papers for Fixed Assets and Indirect Cost at year end close
- Analyzed Actual to budget variances above 10% on the P &L quarterly and provided reconciliations to support financial statements
- Prepared and analyzed auxiliary and internally designated schedule for the financial statements
- Prepared numerous work papers for year-end audit provided to PWC
- Assisted trustee packages by preparing financial data for charts and graphs
- Prepare specific footnotes to support the financial statements
- Examined financial ratios and prepare charts and graphs through specific data
- Prepare deferred revenue and accrued expense entries when needed at the end of the year
- Audited Purchasing Card documents for all USNH departments to ensure departments are following proper policies and procedures to prevent fraudulent activity
- Assisted business managers in ways of correcting reoccurring findings or issues during audits
- Prepared funding requisitions and reconcile bank statements related to HEFA and KEEP constructions projects
- Reconciled Accounts Payable on a monthly basis and provide journal entries to correct variances

Education

Crystal Reports Certification Report Writing
May 2021

Epic Certification Reporting Workbench 2017

Madison WI

University of Phoenix December 2015

Phoenix, AZ

Health Informatics Certification-GPA 4.00

Plymouth State College May 2005

Plymouth, NH

MBA-GPA 3.75

New Hampshire College June 2002

Dover, NH
Business Accounting
Bachelor's Degree-GPA 3.70

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

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Behavioral Health & Developmental Services of Strafford County, Inc. dba Community Partners of Strafford County ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on March 26, 2025 (Item #5B), and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37, General Provisions, Block 1.3., Contractor Name, to read:

   Behavioral Health & Developmental Services of Strafford County, Inc.

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

   $7,428,686

3. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

4. Modify Exhibit B– Amendment #2, Scope of Services, Section 1.6., to read:

   1.6. The Contractor must enter into a capitation model for CMHC services or a PMPM or PPS model if certified as a Certified Community Behavioral Health Clinic (CCBHC) by contracting with all NH Medicaid Managed Care Organizations to support the delivery and coordination of behavioral health services and supports for children, youth, transition-aged youth, young adults, and adults. The Contractor must:

   1.6.1. Take meaningful steps towards pursuing certification as a CCBHC and/or meeting CCBHC requirements, as identified by the Department, as part the state's participation in the national CCBHC demonstration project, in order to build the

infrastructure needed to transition to a CCBHC model, including, but not limited to:

1.6.1.1. Training staff.

1.6.1.2. Conducting community needs assessments.

1.6.1.3. Engaging consultants as appropriate.

1.6.1.4. Developing cost reporting systems aligned with the Prospective Payment System-3 (PPS-3 daily rate).

1.6.1.5. Conducting systems upgrades as needed.

1.6.1.6. Implementing other CCBHC transition activities as identified by the Department.

5. Modify Exhibit C – Amendment #2, Payment Terms, Section 1, to read:

1. This Agreement is funded by:

1.1. 4.07 % Federal funds, Block Grants for Community Mental Health Services, as awarded on 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM090358.

1.2. 1.87% Federal funds, PROHEALTH NH, as awarded on 8/25/22, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.243, FAIN H79SM080245.

1.3. 93.72% General funds.

1.4. 0.34% Other funds (Behavioral Health Services Information System).

6. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.1. Table 1, to read:

6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 7,080.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 1,176,094.00	$ 1,176,094.00	$ 1,176,094.00	$ 1,176,094.00	$ 4,704,376.00
Assertive Community Treatment Team (ACT) - Adults	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 900,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Rehabilitation for Empowerment, Education and Work (RENEW)	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 24,000.00
General Training Funding	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	$ 15,000.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ 1,650.00	$ -	$ 31,650.00
System of Care 2.0	$ 5,300.00	$ -	$ -	$ -	$ 5,300.00
ProHealth NH Grant	$ 139,117.00	$ -	$ -	$ -	$ 139,117.00
Community Behavioral Health Clinic (Stipends)	$ -	$ -	$ -	$ -	$ -
CCBHC Bridge Funding	$ -	$ -	$ 83,789.00	$ 153,801.00	$ 237,590.00
CCBHC Readiness Training and System Upgrades	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 40,000.00
Critical Time Intervention	$ -	$ -	$ 280,000.00	$ 291,200.00	$ 571,200.00
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ 246,103.00	$ -	$ 246,103.00
Uncompensated Care Mitigating Funds	$ -	$ -	$ 193,635.00	$ 193,635.00	$ 387,270.00
Total	**$ 1,600,781.00**	**$ 1,451,364.00**	**$ 2,271,541.00**	**$ 2,105,000.00**	**$ 7,428,686.00**

7. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.9. Section header only, to read:

6.9. General Training Funding (Effective through October 28, 2025):

8. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.10. Section header only, to read:

6.10. System Upgrade Funding (Effective through October 28, 2025):

9. Modify Exhibit C – Amendment #2, Payment Terms, Sections 6.11.8. through 6.11.9. to read:

6.11.8. The Contractor may be eligible to receive payments to address extraordinary costs incurred in the fulfillment of this Agreement (herein contingency payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $25,000 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.11.8.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.11.8.2. Be eligible for contingency payments, which support program related costs that exceed per diem and flex funding line items defined in Exhibit C-5, Budget – Amendment #2, and meet criteria as outlined by the Department at the time of application.

6.11.9. The Contractor may be eligible to receive incentive payments in the fulfillment of program goals as described in Table 2 below (herein incentive payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $221,103 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.11.9.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.11.9.2. Be eligible to receive incentive payments upon achieving the Incentive Payment Goals as described below in Table 2 through June 30, 2026. The Contractor shall provide supporting documentation to demonstrate achievement of the Incentive Payment Goals, as requested by the Department.

6.11.9.2.1. Table 2

#	Incentive Payment Goal	Total Incentive Payments
1	For each individual referred and having a Pre-CTI visit, and one (1) qualifying encounter during Phase 1 with a CTI Coach, CMHCs may be qualified for incentive payments.	$350 per individual
2	For each individual qualified CTI-program graduate, CMHCs may be qualified for incentive payments.	$500 per individual

6.12.9.2.2. "Qualifying Encounter" for this incentive payment shall mean an interaction with an enrolled CTI client in which progress was discussed or made towards the Phase Plan during Phase 1.

6.12.9.2.3. "Graduate" for this incentive payment shall mean a CTI client

who enrolled in CTI and successfully completed 9 consecutive months of the program during State Fiscal Year 2026; and/or seven (7) months of active participation and two (2) months of inactive participation, and have a closeout/final meeting within 14 days per or post the 9 month date.

6.11.9.3. The incentive target shall be available on a quarterly basis in SFY 2026, until the statewide total price limitation is reached, and based on data submitted by the Contractor via the Phoenix reporting system.

6.11.9.4. The Department will communicate eligibility for incentive payment achievement and reimbursement to the Contractor's CTI Supervisor and finance representative on a quarterly basis.

10. Modify Exhibit C – Amendment #2, Payment Terms, by adding Sections 6.12. through 6.14. to read:

6.12. CCBHC Bridge Funding: The Department shall reimburse the Contractor for activities that support the transition to the Certified Community Behavioral Health Clinic (CCBHC) model as described in Exhibit B, Scope of Services – Amendment #2, Section 1.6.

6.13. CCBHC Readiness Training and System Upgrades: Funds are available to support systems upgrades and training associated with CCBHC readiness.

6.14. Uncompensated Care Mitigating Funds: The Department shall make quarterly payments, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to the Contractor to mitigate the effects of uncompensated care in SFY 2026 and SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

11. Modify Exhibit C-5 Budget – Amendment #2, by replacing it in its entirety with Exhibit C-5, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

12. Add Exhibit C-6, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/23/2026
Date

DocuSigned by:
Katja S. Fox
ED9D08B04C634A2...
Name: Katja S. Fox
Title: Director

Behavioral Health & Developmental Services of Strafford County, Inc. dba Community Partners of Strafford County

1/23/2026
Date

Signed by:
Bryant Hardwick
244E53F0B9994CD...
Name: Bryant Hardwick
Title: Board President

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/23/2026
Date

DocuSigned by:
Robyn Guarino
74873484841480...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

_____
Date

_____
Name:
Title:

Exhibit C-5, Budget - Amendment #3

New Hampshire Department of Health and Human Services	
Contractor Name:	Behavioral Health & Developmental Services of Strafford County, Inc.
Budget Request for:	Critical Time Intervention
Budget Period:	SFY2026 - SFY2027
Indirect Cost Rate (if applicable)	0.00%

Line Item	SFY 2026	SFY2027
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
Flex Funds (pre approval needed)	$8,000	$8,000
Incentive Payments (Shared Price Limitation)	$0	$0
Per Diem Expenses	$272,000	$283,200
Contingency Exp. (Shared Price Limitation)	$0	$0
Other - Other (specify below)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$280,000	$291,200
Total Indirect Costs	$0	$0
Subtotals	**$280,000**	**$291,200**
	TOTAL	**$571,200**

Initial

Contractor Initials: BH

Date: 1/23/2026

Exhibit C-6 Budget, Amendment #3

New Hampshire Department of Health and Human Services		
Contractor Name:	*Behavioral Health & Developmental Services of Strafford County, Inc.*	
Budget Request for:	*CCBHC Readiness*	
Budget Period:	*SFYs 2026-2027*	
Indirect Cost Rate (if applicable)	15.00%	
Line Item	**Program Cost - Funded by DHHS - SFY 26**	**Program Cost - Funded by DHHS - SFY 27**
1. Salary & Wages	$1,000	$1,000
2. Fringe Benefits	$351	$351
3. Consultants	$68,000	$100,650
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	$200	$500
6. Travel	$200	$500
7. Software	$0	$5,000
8. (a) Other - Marketing/Communications	$0	$0
8. (b) Other - Education and Training	$500	$1,000
8. (c) Other - Other (specify below)	$0	$0
Other (CCBHC Readiness Training and System Upgrades)	$20,000	$42,130
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$90,251	$151,131
Total Indirect Costs	$13,538	$22,670
Subtotals	$103,789	$173,801
	TOTAL	**$277,589**

Initial

Contractor Initials: BH

Date: 1/23/2026

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 BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 24, 1982. 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: **62273**
Certificate Number: **0007717904**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 16th day of January A.D. 2026.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Secretary of **Behavioral Health & Developmental Services of Strafford County, Inc. dba Community Partners**.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on **January 21, 2026**, at which a unanimous vote of the Directors/shareholders were present and voted.
(Date)

VOTED: That **Bryant Hardwick, President** (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of **Behavioral Health & Developmental Services of Strafford County, Inc. dba Community Partners** to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: Jan 21 2026

Ann Landry
Signature of Elected Officer
Name: Ann Landry
Title: Secretary

Docusign Envelope ID: 68C486F4-8D97-4790-A8EB-F2E66FAD5F2C

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/24/2025

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

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

PRODUCER Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	**CONTACT NAME:** Michele Palmer **PHONE (A/C, No, Ext):** (603) 669-3218 **FAX (A/C, No):** (603) 645-4331 **E-MAIL ADDRESS:** manch.certs@crossagency.com
INSURED Behavioral Health and Developmental Services of Strafford County Inc, 113 Crosby Road, Ste 1 Dover NH 03820	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A :** Massachusetts Bay Ins Co — 22306 **INSURER B :** Allmerica Financial Benefit — 41840 **INSURER C :** Hanover Ins Co. — 22292 **INSURER D :** Granite State Health Care and Human Services Self- **INSURER E :** Selective Insurance Co. of America — 12572 **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** 25-26 All 26-27 WC **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [X] LOC [X] OTHER: Professional Liability			ZDVJ21776403	11/01/2025	11/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 100,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
B	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			AWVJ207949	11/01/2025	11/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
C	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			UHVJ21828503	11/01/2025	11/01/2026	EACH OCCURRENCE AGGREGATE	$ 7,000,000 $ 7,000,000
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		R01993HCHS2026-01 (3a.) NH	01/01/2026	01/01/2027	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
E	Directors & Officers Liability			MY 1020838	11/01/2025	11/01/2026	Limit Deductible	$5,000,000 $15,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

State of NH; Department of Health &
Human Services
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

NONPROFIT COVER SHEET

A. Entity Name: Behavioral Health & Developmental Services of Strafford County, Inc.

B. Entity's Contact Information:

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

Name / Phone / Email: Suzanne Bagdasarian, 603-516-9522, sbagdasarian@communitypartnersnh.org

Person responsible for Accuracy and Completeness of information provided:

Name: Suzanne Bagdasarian Title: CFO

Signature: Suzanne Bagdasarian Digitally signed by Suzanne Bagdasarian Date: 2026.01.22 08:57:55 -05'00'

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Bryant Hardwick (President)	
Margaret Wallace (Vice President)	
Gary Gletow (Treasurer)	
Ann Landry (Secretary)	
Ken Muske	
Anthony Demers	
Kathleen Boisclair	
Kristine Baber	
Judge Daniel Cappiello	
Tracy Hayes	
Sharon Reynolds	
Phillip Vancelette	
Mark Santoski	
Danielle Pomeroy	

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

Name	Role	Annual Salary	Amount Paid From This Contract
Chris Kozak	President/Executive Director	$208,316	$0
Suzanne Bagdasarian	CFO	$150,577	$0
Robert Allister	Medical Director	$294,365	$0

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

E. Check one of the following:

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

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

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1466	Behavioral Health & Developmental Services of Strafford County	113 Crosby Road, Suite 1	Dover	NH	03820	G	11/14/2026

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

113 Crosby Road
Suite 1
Dover, NH 03820
(603) 516-9300
Fax: (603) 743-3244

50 Chestnut Street
Dover, NH 03820
(603) 516-9300
Fax: (603) 743-1850

25 Old Dover Road
Rochester, NH 03867
(603) 516-9300
Fax: (603) 335-9278

A United Way
Partner Agency

Mission: Community Partners connects the individuals and families we serve to the opportunities and possibilities for full participation in their communities.

Vision: We serve those who experience emotional distress, mental illnesses, substance use disorders, developmental disabilities, chronic health needs, acquired brain disorder, as well as those who are in need of information and referral to access long-term supports and services.

We strive to be an organization that consistently delivers outstanding services and supports that are person-focused and dedicated to full participation in communities.

We will take leadership roles in educating our community network, families, and the public to reduce stigma and to increase self-determination and personal empowerment.

We are committed to evidence-based and outcome-driven practices.

We will invest in our staff to further professional development and foster an environment of innovation.

Community Partners
Behavioral Health & Developmental Services of Strafford County, Inc.

BerryDunn

CONSOLIDATED FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

June 30, 2024 and 2023

With Independent Auditor's Report

BerryDunn

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Behavioral Health & Developmental Services of Strafford County, Inc.
d/b/a Community Partners of Strafford County and Subsidiaries

Opinion

We have audited the accompanying consolidated financial statements of Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners of Strafford County and Subsidiaries (the Organization), which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, and the related consolidated statements of activities, functional revenue and expenses without donor restrictions, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted auditing standards (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, the Organization adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance, during the year ended June 30, 2024. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with U.S. GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with U.S. GAAS, we:

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

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

Board of Directors
Behavioral Health & Developmental Services of Strafford County, Inc.
d/b/a Community Partners of Strafford County and Subsidiaries

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position and consolidating statements of activities (collectively, supplementary information) are presented for purposes of additional analysis, rather than to present the financial position and changes in net assets of the individual entities and are not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The supplementary information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the supplementary information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
October 31, 2024

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statements of Financial Position

June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and cash equivalents	**$ 9,084,851**	$ 10,433,681
Restricted cash	**112,672**	112,646
Accounts receivable, net	**2,525,119**	1,918,086
Grants receivable	**1,137,478**	620,769
Prepaid expenses	**804,346**	552,017
Right-of-use (ROU) asset - operating	**1,546,824**	1,700,504
Property and equipment, net	**3,663,511**	2,412,482
Total assets	**$ 18,874,801**	$ 17,750,185
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	**$ 1,874,339**	$ 2,416,658
Estimated third-party liabilities	**1,175,027**	1,548,348
Lease obligation - operating	**1,597,137**	1,728,272
Loan fund	**89,709**	89,683
Notes payable	**277,887**	366,614
Total liabilities	**5,014,099**	6,149,575
Net assets		
Without donor restrictions	**13,795,190**	11,535,623
With donor restrictions	**65,512**	64,987
Total net assets	**13,860,702**	11,600,610
Total liabilities and net assets	**$ 18,874,801**	$ 17,750,185

The accompanying notes are an integral part of these consolidated financial statements.

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statements of Activities

Years Ended June 30, 2024 and 2023

	2024	2023
Changes in net assets without donor restrictions		
Public support and revenue		
Medicaid revenue	$ 33,715,728	$ 39,214,108
Medicare revenue	297,747	298,017
Client resources	2,612,940	2,438,933
Contract revenue	4,275,831	4,052,995
Grant income	2,137,964	1,665,058
Interest income	177,406	143,677
Public support	82,917	87,326
Other revenue	150,921	175,498
Total public support and revenue	43,451,454	48,075,612
Net assets released from restrictions	35,475	44,260
Total public support, revenue, and releases	43,486,929	48,119,872
Expenses		
Program services		
Case management	954,318	1,165,431
Day programs and community support	4,500,642	4,488,666
Early support services and youth and family	5,022,115	4,948,356
Family support	1,020,837	804,614
Residential services	9,497,090	17,721,937
Consolidated services	6,815,243	5,904,742
Adult services	2,932,612	3,265,400
Emergency services	915,661	799,401
Other	4,997,386	4,326,597
Total program expenses	36,655,904	43,425,144
Supporting services		
General management	4,571,458	4,022,023
Total expenses	41,227,362	47,447,167
Total changes in net assets without donor restrictions	2,259,567	672,705
Changes in net assets with donor restrictions		
Grants and contributions	36,000	36,833
Net assets released from restrictions	(35,475)	(44,260)
Total changes in net assets with donor restrictions	525	(7,427)
Total changes in net assets	2,260,092	665,278
Net assets, beginning of year	11,600,610	10,935,332
Net assets, end of year	$ 13,860,702	$ 11,600,610

The accompanying notes are an integral part of these consolidated financial statements.

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statement of Functional Revenue and Expenses Without Donor Restrictions

Year Ended June 30, 2024

	Case Management	Day Programs and Community Support	Early Support Services and Youth and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
Public support and revenue												
Medicaid revenue	$ 736,151	$ 2,888,572	$ 4,476,819	$ 663,182	$ 11,272,277	$ 7,404,090	$ 3,110,740	$ 99,899	$ 3,063,998	$ 33,715,728	$ -	$ 33,715,728
Medicare revenue	-	10,274	-	-	-	-	187,923	-	99,550	297,747	-	297,747
Client resources	13,222	53,543	821,664	-	1,143,847	30,652	272,798	12,228	221,473	2,569,427	43,513	2,612,940
Contract revenue	8,320	463,195	356,003	571,546	12,227	37,564	64,861	781,436	1,827,971	4,123,123	152,708	4,275,831
Grant income	32,661	345,362	46,058	16,360	213,291	158,751	151,680	-	1,090,803	2,054,966	82,998	2,137,964
Interest income	-	58	-	-	-	-	-	-	67	125	177,281	177,406
Public support	-	-	7,036	1,474	-	-	-	-	74,271	82,781	136	82,917
Other revenue	3,292	3,227	12,196	781	34,183	1,563	40,327	1,278	3,997	100,844	50,077	150,921
Total public support and revenue	793,646	3,764,231	5,719,776	1,253,343	12,675,825	7,632,620	3,828,329	894,841	6,382,130	42,944,741	506,713	43,451,454
Net assets released from restrictions	-	-	-	-	-	-	-	-	35,475	35,475	-	35,475
Total public support and revenue, and releases	793,646	3,764,231	5,719,776	1,253,343	12,675,825	7,632,620	3,828,329	894,841	6,417,605	42,980,216	506,713	43,486,929
Expenses												
Salary and wages	611,757	2,448,425	2,992,565	349,436	1,834,172	3,201,073	1,938,572	598,182	2,971,110	16,945,292	3,038,718	19,984,010
Employee benefits	78,746	426,248	510,399	81,537	381,205	228,783	259,467	86,855	503,210	2,556,450	542,881	3,099,331
Payroll taxes	45,964	174,979	218,226	24,828	134,423	241,118	133,991	44,040	218,418	1,235,987	217,415	1,453,402
Client treatment services	7,243	236,142	115,596	462,824	6,592,579	2,764,448	65,969	-	284,324	10,529,125	-	10,529,125
Professional fees and consultants	19,008	78,299	269,383	3,596	64,768	30,540	111,970	104,556	98,129	780,249	252,216	1,032,465
Subcontractors	-	-	-	-	-	-	-	-	-	-	-	-
Staff development and training	7,399	18,106	61,040	3,279	8,361	1,818	21,757	6,997	16,287	145,044	108,082	253,126
Rent	-	108,536	104,819	-	12,180	-	64,271	7,627	102,471	399,904	13,728	413,632
Interest	745	-	414	117	3,287	189	13	-	7,709	12,474	1,044	13,518
Utilities	8,597	45,988	28,644	1,359	16,981	2,181	20,915	1,370	39,414	165,449	14,478	179,927
Building maintenance and repairs	21,370	191,432	123,912	3,384	61,640	5,438	46,928	2,026	109,359	565,489	33,574	599,063
Other occupancy costs	7,858	79,928	34,419	1,242	13,221	1,993	26,695	3,109	36,083	204,548	14,628	219,176
Office	17,129	79,184	87,974	4,454	46,679	6,882	29,432	5,726	62,444	339,904	64,541	404,445
Building and housing	2,498	19,447	10,759	411	8,045	634	4,115	453	16,689	63,051	5,272	68,323
Client consumables	396	22,597	3,128	3,605	38,822	20,129	573	91	29,350	118,691	161	118,852
Medical	408	812	743	35	1,288	56	807	104	1,105	5,358	797	6,155
Equipment maintenance	43,676	184,203	173,454	9,980	81,756	19,480	96,484	31,138	152,157	792,328	119,336	911,664
Depreciation	21,381	81,611	43,271	5,208	44,682	10,416	7,277	1,510	49,542	264,898	36,684	301,582
Advertising	-	596	75	-	-	599	-	-	-	1,270	-	1,270
Printing	-	51	211	-	-	-	171	14	669	1,116	516	1,632
Telephone and communications	21,154	71,759	53,683	4,360	17,394	6,514	32,614	11,709	59,530	278,717	60,470	339,187
Postage and shipping	793	4,290	5,415	189	2,150	379	3,628	788	9,730	27,362	5,677	33,039
Transportation	19,783	136,768	45,353	1,265	65,859	116,437	21,690	3,466	54,555	465,176	10,041	475,217
Assistance to individuals	7,753	2,953	3,322	55,452	33,989	150,596	963	326	18,625	273,979	619	274,598
Insurance	10,534	85,455	36,497	2,150	32,906	5,528	41,274	5,553	36,947	256,844	26,853	283,697
Membership dues	-	1,731	1,050	-	-	-	3,027	11	119,529	125,348	3,715	129,063
Other	126	1,102	97,763	2,126	703	12	9	10	-	101,851	12	101,863
Total expenses	954,318	4,500,642	5,022,115	1,020,837	9,497,090	6,815,243	2,932,612	915,661	4,997,386	36,655,904	4,571,458	41,227,362
Total changes in net assets without restrictions	$ (160,672)	$ (736,411)	$ 697,661	$ 232,506	$ 3,178,735	$ 817,377	$ 895,717	$ (20,820)	$ 1,420,219	$ 6,324,312	$ (4,064,745)	$ 2,259,567

The accompanying notes are an integral part of these consolidated financial statements.

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statement of Functional Revenue and Expenses Without Donor Restrictions

Year Ended June 30, 2023

	Case Management	Day Programs and Community Support	Early Support Services and Youth and Family	Family Support	Residential Services	Consolidated Services	Adult Services	Emergency Services	Other	Total Program	General Management	Total
Public support and revenue												
Medicaid revenue	$ 901,396	$ 3,533,402	$ 4,359,513	$ 518,246	$ 19,002,655	$ 6,205,561	$ 3,874,610	$ 150,664	$ 668,061	$ 39,214,108	$ -	$ 39,214,108
Medicare revenue	-	12,551	-	-	-	-	228,989	-	56,477	298,017	-	298,017
Client resources	56,407	70,773	554,564	-	1,300,430	31,807	300,135	36,848	87,969	2,438,933	-	2,438,933
Contract revenue	55,961	437,234	366,304	76,556	70,286	46,470	54,343	664,096	2,139,767	3,911,017	141,978	4,052,995
Grant income	48,297	60,544	87,989	54,084	51,984	55,235	150,012	4,052	1,128,802	1,640,999	24,059	1,665,058
Interest income	-	60	-	-	-	-	-	-	49	109	143,568	143,677
Public support	3,755	320	216	100	125	4,091	-	-	78,468	87,075	251	87,326
Other revenue	2,519	9,976	22,521	1,355	31,806	2,781	60,883	4,192	17,371	153,404	22,094	175,498
Total public support and revenue	1,068,335	4,124,860	5,391,107	650,341	20,457,286	6,345,945	4,668,972	859,852	4,176,964	47,743,662	331,950	48,075,612
Net assets released from restrictions	-	-	-	-	-	-	-	-	44,260	44,260	-	44,260
Total public support and revenue, and releases	1,068,335	4,124,860	5,391,107	650,341	20,457,286	6,345,945	4,668,972	859,852	4,221,224	47,787,922	331,950	48,119,872
Expenses												
Salary and wages	708,863	2,359,802	3,052,323	266,649	1,550,888	2,063,579	2,143,995	508,859	2,547,776	15,202,734	2,735,202	17,937,936
Employee benefits	135,534	463,027	486,160	53,504	310,566	176,939	195,898	70,109	464,506	2,356,243	436,070	2,792,313
Payroll taxes	52,905	178,986	227,105	19,254	115,909	157,493	135,769	37,304	200,621	1,125,346	193,902	1,319,248
Contracted substitute staff	-	198	-	-	-	-	-	-	-	198	-	198
Client treatment services	13,233	597,492	112,299	371,806	5,871,774	3,219,913	235,473	-	78,197	10,500,187	20	10,500,207
Professional fees and consultants	43,811	25,478	237,967	7,418	66,485	28,804	151,728	100,316	113,017	775,024	150,363	925,387
Subcontractors	-	-	-	-	9,394,920	-	-	-	-	9,394,920	-	9,394,920
Staff development and training	10,814	5,629	40,820	2,478	5,918	1,267	19,079	3,326	14,645	103,976	84,212	188,188
Rent	-	131,396	113,212	-	11,868	-	67,656	7,628	95,757	427,517	13,731	441,248
Interest	1,033	9	486	163	1,863	262	21	-	11,657	15,494	1,456	16,950
Utilities	8,152	45,065	20,137	1,288	15,521	2,067	20,243	1,498	36,111	150,082	14,085	164,167
Building maintenance and repairs	21,546	118,930	50,577	3,470	52,330	5,640	31,909	2,361	82,471	369,234	35,443	404,677
Other occupancy costs	7,019	78,768	33,254	1,137	11,853	1,855	25,222	3,259	43,301	205,668	8,982	214,650
Office	20,012	36,489	96,540	3,852	31,888	6,063	37,477	7,235	97,396	336,952	68,217	405,169
Building and housing	2,330	19,460	7,926	396	4,339	617	4,322	585	13,987	53,962	4,697	58,659
Client consumables	-	18,041	3,160	1,030	36,288	19,798	1,401	1,303	42,054	123,075	-	123,075
Medical	400	1,313	2,412	55	970	79	2,358	208	1,845	9,640	1,259	10,899
Equipment maintenance	35,014	50,275	140,439	7,876	63,728	15,275	78,120	19,708	110,057	520,492	90,161	610,653
Depreciation	18,002	69,452	38,863	4,385	37,619	8,770	8,306	1,692	43,605	230,694	31,863	262,557
Advertising	-	1,580	199	-	-	539	-	-	1,379	3,697	3,047	6,744
Printing	-	23	169	-	-	-	150	6	1,539	1,887	1,110	2,997
Telephone and communications	24,825	64,020	61,945	4,594	21,032	7,556	37,361	8,959	59,543	289,835	76,416	366,251
Postage and shipping	1,386	1,869	6,044	307	2,502	598	3,573	767	7,608	24,654	4,040	28,694
Transportation	10,298	164,678	32,574	746	51,784	122,596	18,733	14,006	53,583	468,998	8,648	477,646
Assistance to individuals	39,541	244	3,879	50,433	30,130	58,632	5,405	92	24,720	213,076	917	213,993
Insurance	10,703	53,802	44,122	2,438	31,752	6,389	35,413	6,118	39,327	230,064	46,761	276,825
Membership dues	-	1,174	57	-	-	-	4,477	-	126,826	132,534	11,421	143,955
Other	10	1,466	135,687	1,335	10	11	1,311	4,062	15,069	158,961	-	158,961
Total expenses	1,165,431	4,488,666	4,948,356	804,614	17,721,937	5,904,742	3,265,400	799,401	4,326,597	43,425,144	4,022,023	47,447,167
Total changes in net assets without restrictions	$ (97,096)	$ (363,806)	$ 442,751	$ (154,273)	$ 2,735,349	$ 441,203	$ 1,403,572	$ 60,451	$ (105,373)	$ 4,362,778	$ (3,690,073)	$ 672,705

The accompanying notes are an integral part of these consolidated financial statements.

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidated Statements of Cash Flows

Years Ended June 30, 2024 and 2023

	2024	2023
Cash flows from operating activities		
Total changes in net assets	$ 2,260,092	$ 665,278
Adjustments to reconcile total changes in net assets to net cash provided by operating activities		
Depreciation	301,582	262,557
Loss on sale of property and equipment	-	36,829
Change in the ROU asset - operating, net of lease obligation - operating	22,545	27,768
Change in operating assets and liabilities		
Accounts receivable, net	(607,033)	217,362
Grants receivable	(516,709)	(29,632)
Prepaid expenses	(252,329)	(265,367)
Accounts payable and accrued expenses	(542,319)	310,716
Estimated third-party liabilities	(373,321)	(209,319)
Loan fund	26	26
Net cash provided by operating activities	292,534	1,016,218
Cash flows from investing activities		
Acquisition of property and equipment	(1,553,930)	(204,233)
Proceeds from sale of property and equipment	1,319	4,570
Net cash used by investing activities	(1,552,611)	(199,663)
Cash flows from financing activities		
Principal payments on notes payable	(88,727)	(92,425)
Net cash used by financing activities	(88,727)	(92,425)
Net (decrease) increase in cash and restricted cash	(1,348,804)	724,130
Cash and restricted cash, beginning of year	10,546,327	9,822,197
Cash and restricted cash, end of year	$ 9,197,523	$ 10,546,327
Composition of cash and restricted cash, end of year:		
Cash and cash equivalents	$ 9,084,851	$ 10,433,681
Restricted cash	112,672	112,646
	$ 9,197,523	$ 10,546,327

The accompanying notes are an integral part of these consolidated financial statements.

Nature of Activities

Behavioral Health & Developmental Services of Strafford County, Inc. d/b/a Community Partners of Strafford County (Community Partners) is a New Hampshire nonprofit corporation providing a wide range of community-based services (see consolidated statements of functional revenue and expenses without donor restrictions for programs offered) for individuals with developmental disabilities and/or mental illness and their families. Community Partners also supports families with children who have chronic health needs. Community Partners is currently operating as two divisions: Developmental Services and Behavioral Health Services.

Community Partners is the sole shareholder of Lighthouse Management Services, Inc., which was organized to perform accounting and management functions for other not-for-profit entities.

Community Partners is the sole beneficiary of the Community Partners Foundation (the Foundation), which was established exclusively for the benefit and support of Community Partners. To that end, the Foundation receives and accepts gifts and funds.

The Foundation received and disbursed the following funds:

	2024	2023
Funds received	$ 108,911	$ 115,229
Funds disbursed	106,288	88,264
	$ 2,623	$ 26,965

The Foundation has received and disbursed the following funds since its inception in 2007:

Funds received	$ 1,046,655
Funds disbursed	715,547
	$ 331,108

1. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of Community Partners, Lighthouse Management Services, Inc., and the Foundation (collectively, the Organization). All material intercompany balances and transactions have been eliminated in consolidation.

The Organization prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Recently Adopted Accounting Principle

FASB issued Accounting Standards Update No. 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related guidance as amended, which replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to financial assets measured at amortized cost, which includes patient accounts receivable. The adoption of Topic 326 during the year ended June 30, 2024 did not have a material impact on the consolidated financial statements of the Organization as a significant portion of the payors to the Organization either have the full faith and backing of the U.S. government or are credit worthy with limited to no credit risk associated with them. Other than accounts receivable, there are no other financial assets that are measured at amortized cost.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. GAAP, which require the Organization to report information regarding their consolidated financial position and activities according to the following net asset classifications:

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

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. At June 30 2024 and 2023, the Organization did not have any funds to be maintained in perpetuity. Net assets with donor restrictions consisted of grants and contributions temporary in nature to support program expenses.

Grants and Contributions

Grants awarded and contributions received in advance of expenditures are reported as public support and revenue with donor restrictions if they are received with stipulations that limit the use of the grants or contributions. When a grant or contribution restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. The Organization records restricted grants and contributions whose restrictions are met in the same reporting period as public support and revenue without donor restrictions in the year of the gift.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code to operate as a not-for-profit organization.

FASB ASC Topic 740, *Income Taxes*, establishes financial accounting and disclosure requirements for recognition and measurement of tax positions taken or expected to be taken. Management has reviewed the tax provisions for the Organization under FASB ASC Topic 740 and determined it did not have a material impact on the Organization's consolidated financial statements.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity date of less than three months to be cash equivalents. The cash equivalents represent money market accounts and repurchase agreements as of June 30, 2024 and 2023.

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. It has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk on cash and cash equivalents.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts after considering each category of receivable individually and estimates an allowance for credit losses according to the nature of the receivable. Allowances for credit losses are estimated from historical performance and projected trends. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Accounts receivable, net amounted to $2,135,448 as of July 1, 2022.

Leases

At the inception of an arrangement, the Organization determines if an arrangement is, or contains, a lease based on the unique facts and circumstances present in that arrangement. Lease classification, recognition and measurement are then determined as of the lease commencement date. For arrangements that contain a lease, the Organization (i) identifies lease and non-lease components, (ii) determines the consideration in the contract, (iii) determines whether the lease is an operating or finance lease, and (iv) recognizes the lease ROU asset and lease obligation. Lease obligations and their corresponding ROU assets are recorded based on the present value of lease payments over the expected lease term. The interest rate implicit in lease contracts is typically not readily determinable, and as such, the Organization used the risk free rate based on the information available at the lease commencement date, a rate which represents one that would be incurred to borrow, on a collateralized basis, over a similar term, an amount equal to the lease payments in a similar economic environment.

Some leases include options to renew and/or terminate the lease, which can impact the lease term. The exercise of these options is at the Organization's discretion and the Organization does not include any of these options within the expected lease term where it is not reasonably certain that these options will be exercised.

Fixed, or in-substance fixed, lease payments on operating leases are recognized over the expected term of the lease on a straight-line basis. Variable lease expenses that are not considered fixed, or in-substance fixed, are recognized as incurred. Fixed and variable lease expense on operating leases is recognized within rent expense in the consolidated statements of functional expenses. The Organization has elected the short-term lease exemption and, therefore, does not recognize a ROU asset or corresponding lease obligation for lease arrangements with an original term of 12 months or less.

Property and Equipment

Property and equipment are recorded at cost, while donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Expenditures for repairs and maintenance are charged against operations. Renewals and betterments which materially extend the life of the assets are capitalized. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the asset is placed into service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Depreciation is provided on the straight-line method in amounts designed to depreciate the costs of the assets over their estimated lives as follows:

Buildings and improvements	5-39 years
Equipment and furniture	3-7 years
Vehicles	5 years

Revenue Recognition

Medicaid, Medicare and client resources revenue is reported at the estimated net realizable amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing client services. These amounts are due from third-party payors (including health insurers and government programs), and others, and include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills third-party payors several days after services are provided. Revenue is recognized as performance obligations are satisfied. It is the Organization's expectation that the period between the time the service is provided to a client and the time a third-party payor pays for that service will be one year or less.

Under the Organization's contractual arrangements with the New Hampshire Department of Health and Human Services (DHHS), the Organization provides services to clients for an agreed upon fee. The Organization recognizes revenue for client services in accordance with the provisions of FASB ASC Topic 606, *Revenue from Contracts with Customers.*

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations are satisfied over time when services are provided. The Organization measures the performance obligation from when the Organization begins to provide services to a client to the point when it is no longer required to provide services to that client, which is generally at the time of DHHS notification to the Organization.

Each performance obligation is separately identifiable from other promises in the contract with the client and DHHS. As the performance obligations are met, revenue is recognized based upon allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative stand-alone selling price.

Because all of its performance obligations relate to short-term contracts, the Organization has elected to apply the optional exemption provided in FASB ASC Subtopic 606-10-50-14(a), and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

Estimated Third-Party Liabilities

The Organization's estimated third-party liabilities consists of funds received in advance for services to be performed at a later date, known amounts due to DHHS and estimated amounts due to DHHS from eligibility, certification and other audits, and certain pass-through funds. Estimated third-party liabilities amounted to $1,757,667 as of July 1, 2022.

Functional Allocation of Expenses

The Organization's expenses are presented on a functional basis (i.e., program activities and support services). The Organization classifies expenses based on the organizational cost centers in which expenses are incurred. The expenses allocated between support functions and program services based on personnel time includes salaries and related benefits and taxes. The expenses allocated between support functions and program services based on space utilized for the related services includes depreciation, insurance and other occupancy costs.

2. Availability and Liquidity of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and lines of credit as disclosed in Note 6.

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

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover expenditures not covered by donor-restricted resources or, where appropriate, borrowings. Refer to the consolidated statements of cash flows, which identifies the sources and uses of the Organization's cash and cash equivalents.

The following financial assets are expected to be available within one year of the consolidated statements of financial position date to meet general expenditures as of June 30:

	2024	2023
Cash and cash equivalents, excluding net assets with donor restrictions	$ 9,019,339	$ 10,368,694
Accounts receivable, net	2,525,119	1,918,086
Grants receivable	1,137,478	620,769
Financial assets available to meet general expenditures within one year	$ 12,681,936	$ 12,907,549

3. Restricted Cash

The Organization serves as a pass-through entity for the Council for Children and Adolescents with Chronic Health Conditions Loan Guaranty Program. This program is operated and administered by a New Hampshire bank. As of June 30, 2024 and 2023, the Organization held cash totaling $89,709 and $89,683, respectively, which was restricted for this program. A corresponding amount has been recorded as a liability.

Additionally, the Organization administers the Council for Children and Adolescents with Chronic Health Conditions Program. As of June 30, 2024 and 2023, the Organization held cash totaling $22,963, which was restricted for this program.

4. ROU Asset and Lease Obligation

The Organization leases space in Rochester, New Hampshire under the terms of an operating lease that is set to expire March 31, 2033. The lease calls for monthly payments of $14,835 from July 1, 2023 through March 31, 2024 and monthly payments of $15,280 from April 1, 2024 through June 30, 2024. Rent payments increase annually on April 1 by 3%. For the years ended June 30, 2024 and 2023, the weighted average remaining lease term is 8.75 and 9.75. The Organization is responsible for Common Area Maintenance (CAM) charges which are excluded from the monthly payments above. Interest has been imputed on the operating lease annually, calculated monthly and the weighted average discount rate at June 30, 2024 and 2023 was 2.91%. Total operating lease costs for the years ended June 30 2024 and 2023 were $201,895. Cash paid for the operating lease was $179,351 and $174,127 for the years ended June 30, 2024 and 2023, respectively.

The future maturities of the lease obligation is as follows:

2025	$ 184,731
2026	190,273
2027	195,981
2028	201,861
2029	207,916
Thereafter	836,131
	1,816,893
Less imputed interest	(219,756)
Lease obligation - operating	$ 1,597,137

5. Property and Equipment

Property and equipment consisted of the following:

	2024	2023
Land and buildings	$ 2,918,342	$ 2,218,893
Building improvements	3,057,745	2,677,730
Vehicles	1,205,390	959,892
Equipment and furniture	3,048,119	2,947,629
	10,229,596	8,804,144
Less accumulated depreciation	6,566,085	6,391,662
	$ 3,663,511	$ 2,412,482

6. Lines of Credit

The Organization has a revolving line of credit agreement with a bank amounting to $1,500,000, collateralized by a security interest in all business assets. Monthly interest payments on the unpaid principal balance are required at the rate of 1% over the bank's stated index, which was 9.50% at June 30, 2024. The Organization is required to annually observe 30 consecutive days without an outstanding balance. At June 30, 2024 and 2023, there was no outstanding balance on the revolving line of credit.

The Organization has an equipment line of credit agreement with a bank amounting to $250,000, collateralized by a security interest in equipment obtained by advances on the line. Advances are limited to 80% of the invoice price. Monthly interest payments on the unpaid principal balance are required at the rate of 1.75% over the Federal Home Loan Bank of Boston five-year index, which was 6.53% at June 30, 2024. The line of credit has a maturity date of February 28, 2027. At June 30, 2024 and 2023, there was no outstanding balance on the equipment line of credit.

7. Notes Payable

Notes payable consisted of the following:

	2024	2023
Mortgage note payable to a bank, payable in monthly installments of $1,580, including interest at 4.12%, through April 2026 with one final payment which shall be the unpaid balance at maturity; collateralized by certain real estate.	**$ 31,407**	$ 48,686
Note payable to a bank, payable in monthly installments totaling $1,882, including interest at 3.49%, through August 2026; collateralized by all the rights and benefits under the leases attached to the related real estate.	**46,793**	67,322
Note payable to a bank, payable in monthly installments totaling $3,162, including interest at 4.85%, through April 2029; collateralized by certain real estate.	**163,382**	192,580
Note payable to a bank, payable in monthly installments totaling $789, including interest at 7.69%, through March 2025; collateralized by a certain vehicle.	**6,853**	15,422
Note payable to a bank, payable in monthly installments totaling $989, including interest at 6.89%, through November 2027; collateralized by a certain vehicle.	**29,452**	42,604
	$ 277,887	$ 366,614

The scheduled maturities of long-term debt are as follows:

2025	$ 90,197
2026	82,455
2027	38,668
2028	35,561
2029	31,006
	$ 277,887

Cash paid for interest approximates interest expense.

8. Concentrations

Approximately 78% and 82% of public support and revenue of the Organization was derived from Medicaid for the years ended June 30, 2024 and 2023, respectively. The future existence of the Organization is dependent upon continued support from Medicaid.

Accounts receivable due from Medicaid were as follows:

	2024	2023
Developmental Services	$ 1,458,380	$ 1,429,341
Behavioral Health Services	55,757	98,744
	$ 1,514,137	$ 1,528,085

In order for the Developmental Services division of the Organization to receive this support, it must be formally approved by DHHS, Bureau of Developmental Services, as the provider of services for developmentally disabled individuals for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in September 2027.

In order for the Behavioral Health Services division of the Organization to receive this support, it must be formally approved by DHHS, Bureau of Behavioral Health, as the community mental health provider for Strafford County in New Hampshire. This designation is received by the Organization every five years. The current designation expires in August 2026.

9. Retirement Plan

The Organization maintains a tax-sheltered annuity plan that is offered to all eligible employees. The plan includes a discretionary employer contribution equal to 3% of each eligible employee's salary. During 2024 and 2023, the Organization made an additional discretionary contribution equal to 1% of each eligible employee's salary. Total costs incurred for the plan during the years ended June 30, 2024 and 2023 were $502,022 and $474,180, respectively.

10. Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through October 31, 2024, which is the date that the consolidated financial statements were available to be issued.

11. Pandemic Relief Funding

During 2024 and 2023, the Organization was awarded emergency grant funding under the American Rescue Plan Act (ARPA). These funds were passed through the State of New Hampshire for the purpose of recruitment, retention, or training of direct support workers. As of June 30, 2024 and 2023, management believed the Organization had met the conditions necessary to recognize a portion of the ARPA funds in the amount of $394,165 and $281,506, respectively, which are included in grant income in the consolidated statements of activities. At June 30, 2024 and 2023, the amount of ARPA funding received where the Organization had not yet met the conditions necessary are included in estimated third-party liabilities in the consolidated statements of financial position was $80,286 and $474,451, respectively. The Organization has until fiscal year 2025 to spend the remaining ARPA funds.

SUPPLEMENTARY INFORMATION

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidating Statements of Financial Position

June 30, 2024 and 2023

	2024						2023					
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
ASSETS												
Cash and cash equivalents	$ 6,737,795	$ 2,014,673	$ 1,275	$ 331,108	$ -	$ 9,084,851	$ 6,630,885	$ 3,473,109	$ 1,202	$ 328,485	$ -	$ 10,433,681
Restricted cash	112,672	-	-	-	-	112,672	112,646	-	-	-	-	112,646
Accounts receivable, net	2,064,454	2,404,915	-	-	(1,944,250)	2,525,119	1,662,130	1,899,170	-	-	(1,643,214)	1,918,086
Grants receivable	177,104	960,374	-	-	-	1,137,478	69,855	550,914	-	-	-	620,769
Prepaid expenses	479,458	324,888	-	-	-	804,346	283,940	268,077	-	-	-	552,017
Interest in net assets of subsidiaries	329,447	-	-	-	(329,447)	-	326,727	-	-	-	(326,727)	-
ROU asset - operating	382,994	1,163,830	-	-	-	1,546,824	421,045	1,279,459	-	-	-	1,700,504
Property and equipment, net	3,355,201	308,310	-	-	-	3,663,511	2,076,907	335,575	-	-	-	2,412,482
Total assets	$ 13,639,125	$ 7,176,990	$ 1,275	$ 331,108	$ (2,273,697)	$ 18,874,801	$ 11,584,135	$ 7,806,304	$ 1,202	$ 328,485	$ (1,969,941)	$ 17,750,185
LIABILITIES AND NET ASSETS (DEFICIT)												
Liabilities												
Accounts payable and accrued expenses	$ 3,325,994	$ 489,660	$ 2,935	$ -	$ (1,944,250)	$ 1,874,339	$ 3,640,907	$ 416,005	$ 2,960	$ -	$ (1,643,214)	$ 2,416,658
Estimated third-party liabilities	728,282	446,745	-	-	-	1,175,027	955,317	593,031	-	-	-	1,548,348
Lease obligation - operating	395,451	1,201,686	-	-	-	1,597,137	427,920	1,300,352	-	-	-	1,728,272
Loan fund	89,709	-	-	-	-	89,709	89,683	-	-	-	-	89,683
Notes payable	277,887	-	-	-	-	277,887	366,614	-	-	-	-	366,614
Total liabilities	4,817,323	2,138,091	2,935	-	(1,944,250)	5,014,099	5,480,441	2,309,388	2,960	-	(1,643,214)	6,149,575
Net assets (deficit)												
Without donor restrictions	8,821,802	5,038,899	(1,660)	265,596	(329,447)	13,795,190	6,103,694	5,496,916	(1,758)	263,498	(326,727)	11,535,623
With donor restrictions	-	-	-	65,512	-	65,512	-	-	-	64,987	-	64,987
Total net assets (deficit)	8,821,802	5,038,899	(1,660)	331,108	(329,447)	13,860,702	6,103,694	5,496,916	(1,758)	328,485	(326,727)	11,600,610
Total liabilities and net assets (deficit)	$ 13,639,125	$ 7,176,990	$ 1,275	$ 331,108	$ (2,273,697)	$ 18,874,801	$ 11,584,135	$ 7,806,304	$ 1,202	$ 328,485	$ (1,969,941)	$ 17,750,185

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidating Statements of Activities

Years Ended June 30, 2024 and 2023

	2024						2023					
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
Changes in net assets (deficit) without donor restrictions												
Public support and revenue												
Medicaid revenue	$ 26,613,127	$ 7,102,601	$ -	$ -	$ -	$ 33,715,728	$ 31,429,826	$ 7,784,282	$ -	$ -	$ -	$ 39,214,108
Medicare revenue	-	297,747	-	-	-	297,747	-	298,017	-	-	-	298,017
Client resources	1,742,314	870,626	-	-	-	2,612,940	1,678,380	760,553	-	-	-	2,438,933
Contract revenue	2,321,014	1,954,817	-	-	-	4,275,831	2,367,386	1,685,609	-	-	-	4,052,995
Grant income	939,287	1,198,677	-	-	-	2,137,964	335,140	1,329,918	-	-	-	1,665,058
Interest income	124,651	52,755	-	-	-	177,406	91,326	52,351	-	-	-	143,677
Public support	8,627	1,379	-	72,911	-	82,917	8,860	70	-	78,396	-	87,326
Other revenue	73,330	80,213	9,102	-	(11,724)	150,921	73,724	128,740	9,073	-	(36,039)	175,498
Total public support and revenue	31,822,350	11,558,815	9,102	72,911	(11,724)	43,451,454	35,984,642	12,039,540	9,073	78,396	(36,039)	48,075,612
Net assets released from restrictions	-	-	-	35,475	-	35,475	-	-	-	44,260	-	44,260
Total public support, revenues and releases	31,822,350	11,558,815	9,102	108,386	(11,724)	43,486,929	35,984,642	12,039,540	9,073	122,656	(36,039)	48,119,872
Expenses												
Program services												
Case management	954,318	-	-	-	-	954,318	1,165,431	-	-	-	-	1,165,431
Day programs and community support	3,340,590	1,160,052	-	-	-	4,500,642	3,264,367	1,224,299	-	-	-	4,488,666
Early support services and youth and family	2,203,473	2,818,642	-	-	-	5,022,115	2,132,877	2,815,479	-	-	-	4,948,356
Family support	1,020,837	-	-	-	-	1,020,837	804,614	-	-	-	-	804,614
Residential services	9,497,090	-	-	-	-	9,497,090	17,721,937	-	-	-	-	17,721,937
Consolidated services	6,815,243	-	-	-	-	6,815,243	5,904,742	-	-	-	-	5,904,742
Adult services	74,946	2,857,666	-	-	-	2,932,612	231,322	3,034,078	-	-	-	3,265,400
Emergency services	-	915,661	-	-	-	915,661	-	799,401	-	-	-	799,401
Other	2,700,575	2,190,523	9,004	106,288	(9,004)	4,997,386	1,913,866	2,324,467	9,004	88,264	(9,004)	4,326,597
Total program expenses	26,607,072	9,942,544	9,004	106,288	(9,004)	36,655,904	33,139,156	10,197,724	9,004	88,264	(9,004)	43,425,144
Supporting services												
General management	2,497,170	2,074,288	-	-	-	4,571,458	2,188,703	1,833,320	-	-	-	4,022,023
Total expenses	29,104,242	12,016,832	9,004	106,288	(9,004)	41,227,362	35,327,859	12,031,044	9,004	88,264	(9,004)	47,447,167
Total changes in net assets (deficit) without donor restrictions	2,718,108	(458,017)	98	2,098	(2,720)	2,259,567	656,783	8,496	69	34,392	(27,035)	672,705

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES OF STRAFFORD COUNTY, INC. D/B/A COMMUNITY PARTNERS OF STRAFFORD COUNTY AND SUBSIDIARIES

Consolidating Statements of Activities, concluded

Years Ended June 30, 2024 and 2023

	2024						2023					
	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals	Developmental Services	Behavioral Health Services	Lighthouse Management Services	Community Partners Foundation	Eliminations	Consolidated Totals
Changes in net assets with donor restrictions												
Grants and contributions	-	-	-	36,000	-	36,000	-	-	-	36,833	-	36,833
Net assets released from restrictions	-	-	-	(35,475)	-	(35,475)	-	-	-	(44,260)	-	(44,260)
Total changes in net assets with donor restrictions	-	-	-	525	-	525	-	-	-	(7,427)	-	(7,427)
Total changes in net assets (deficit)	2,718,108	(458,017)	98	2,623	(2,720)	2,260,092	656,783	8,496	69	26,965	(27,035)	665,278
Net assets (deficit), beginning of year	6,103,694	5,496,916	(1,758)	328,485	(326,727)	11,600,610	5,446,911	5,488,420	(1,827)	301,520	(299,692)	10,935,332
Net assets (deficit), end of year	$ 8,821,802	$ 5,038,899	$ (1,660)	$ 331,108	$ (329,447)	$ 13,860,702	$ 6,103,694	$ 5,496,916	$ (1,758)	$ 328,485	$ (326,727)	$ 11,600,610

Christopher D. Kozak

EXECUTIVE LEADERSHIP

Profile

Experienced non-profit executive providing leadership, vision, and direction to support infrastructure change in the rapidly changing environment faced by non-profit agencies. Possesses a comprehensive knowledge of the State of New Hampshire's Department of Health and Human Services operations, initiatives, and processes. Demonstrated commitment to ensuring the provision of exceptional services, support and care for clients and their families. Understands the importance of working with community partners for the betterment of all.

Skilled in identifying and capitalizing on technology to solve business problems. Demonstrate broad-based strengths and accomplishments in:

- Leadership & Accountability
- Staff Development
- Fiscal Responsibility
- Strategic Planning
- Alternative Payment Methods
- Process and Quality Improvement
- Team Building
- Community Relations

Professional Experience

Community Partners — Dover, NH October 2010 – Present

A State designated Community Mental Health Program providing services to individuals

Chief Executive Officer (5/22 – present)

Senior member of the leadership team with primary responsibility of overseeing the Behavioral Health Services Division.

Accomplishments

- Successful transition of leadership
- Received a Substance Abuse and Mental Health Service Administration (SAMHSA) grant to provide mental health awareness training over five years (approx. $500,000)

State & Community Committees

- Voting member of the New Hampshire Community Behavioral Health Association
- Voting member of Community Support Network, Inc.
- CMHC Representative on the Mental Health & Addiction Services Committee
- Member of the Dover Police Departments Community Engagement Committee

Chief Operating Officer (4/12 – 5/22)

Director of Quality Improvement (10/10 – 4/12)

Accomplishments

- Introduced integrated health services via ProHealth SAMHSA Grant
- Brought on the Rockingham Service Link contract without disruption of service
- Collaboration with the Developmental Services COO for integrated services at Northam House and Bunker Lane
- Secured funding for several projects via Region 6 IDN (i.e., FOCUS App, Integrated care in primary care setting, financial support for licensure supervision, etc.)
- Mental health center lead in the launch of the statewide rapid response/mobile crisis response model

State & Community Committees

- Member of the Dover Police Departments Community Engagement Committee
- Mobile Crisis Response Steering Committee
- Strafford County Public Health Network Advisory Committee (current member and former Chair)
- Member of the Dover Mental Health Alliance

Dynamic Solutions NE, LLC — Portsmouth, NH September 2008 – 2016

Independent consulting company specializing in revenue enhancement strategies, operational automation and small application development for behavioral health practices and small health plans.

Consultant

Founded Dynamic Solutions NE, LLC after spending nearly two decades in leadership positions in the insurance, case management and technology fields.

Accomplishments

- Developed proposal for a custom web-based outcome measurement application to be used by 14 psychiatric treatment centers spanning six states.
- Provided expert witness consultation in a case related to software pirating.
- Provide ad hoc consultation to information technology firms relative to healthcare informatics.

Casenet Inc. Bedford, MA August 2006 – July 2008

A startup software company offering a platform care management solution for commercial insurance carriers as well as Medicaid / Medicare care management programs.

Vice President of Product Management

Key member of the management team with responsibility for developing client specific solutions as well as creating the vision driving overall product direction.

Accomplishments

- Visionary behind the base business solution platform for the care management marketplace.
- Developed messaging that was instrumental in landing first commercial payer accounts (>$9 million).
- Member of the Senior Management Team that successfully secured $7.5 million of B-round financing.

Landmark Solutions, LLC (A.K.A. BHN) Concord, NH September 1998 – September 2006

A regional managed behavioral healthcare company, national employee assistance program, and IT consulting group.

Vice President of Managed Care Services (7/03 – 8/06)
Director of Behavioral Health Services (8/98 – 7/03)

Complete responsibility for the managed care product including $3.5 million operating budget, $18 million clinical capitation, strategic planning, vision, provider contracting, and oversight of five operating departments. Worked closely with IT to develop and implement innovative and efficient processes and systems to support process improvement, operational compliance, reporting and analysis, and workflow integration.

CNR Health, Inc. Milwaukee, WI August 1991 – September 1998

A national company offering medical, behavioral health, disability, and worker's compensation management services, employee assistance programs, and software development.

Director of Case Management

Directly responsible for the care management business unit including medical and behavioral health utilization management, case management, disability management and workers compensation management.

Education

North Dakota State University, Fargo, ND
Bachelor of Science in Psychology, 5/87
Minor: Statistics

Marquette University, Milwaukee, WI
Master of Science in Clinical Psychology, 8/89
Thesis: Self-control deficits in depression: The contingent relationship between expectancies, evaluations and reinforcements.

References

Available upon request

Suzanne Bagdasarian

[redacted]

Business Experience

2001 – Present Behavioral Health & Developmental Services of Strafford County, Inc., D/B/A Community Partners of Strafford County, Dover, New Hampshire

Chief Financial Officer 2019 – Present

Responsible for directing the overall financial and administrative management of this $35 million agency, including Facilities, and IT.

Controller 2001 – 2018

- Responsible for the fiscal start of a new agency division including policy, procedures, compliance, training, accounting & billing systems, payroll, and reporting.
- Responsible for the conversion of financial software package including AR/AP/GL
- Accomplished "clean" annual external audits.
- Accountable for monthly financial statements in accordance to GAAP.
- Manage a team of 14 billing and accounting personnel with oversite for cash management, accounts payable, billing & collections, payroll and accounts receivable functions.
- Developed the agency budget including reporting functionality for monitoring performance.
- Project Manager for conversion of electronic health record.

1994-2001 Harvard Pilgrim Health Care, Wellesley, MA

Accounting Director - 2000-2001

- Responsible for all internal and external financial functions including general accounting, financial analysis, system operations, and reporting for Hospitals and Physicians.
- Reorganized and redesigned department staff functions, improved quality of provider financial reporting and reduced monthly financial close and reporting time by 30%.
- Responsible for the quality and integrity of medical expense data representing 85% of the company's expenses.

Budget Manager – 1999- 2000

- Developed and prepared $1.7 billion medical care and $65 million Network Management administrative budget in collaboration with department Directors and Vice Presidents.
- Prepared scenario analysis, year-end, and multi-year financial projections and established cost allocations for administrative budget.

Supervisor NNE- Financial & Utilization Analysis Department – 1997-1999

- Established and supervised a new department responsible for financial and utilization analysis for Hospitals and Physicians located in Maine and New Hampshire.
- Created financial models and scenario analysis supporting contract negotiations with Hospitals and Physicians.

Financial & Utilization Analyst- 1994 – 1997

- Monitored medical expenses and utilization patterns identifying cost saving opportunities.
- Produced, analyzed, and presented financial and utilization data to Senior Management and external Hospitals and Physicians.

1993 – 1994 Federal Deposit Insurance Corporation, Franklin MA

Staff Accountant

- Responsible for daily and monthly account receivable posting and reconciliation.
- Performed internal audits of field offices and external bank audits.

Education

M.B.A., Economics, 1999, Bentley College, Waltham MA
B.S., Accounting & Business Management, 1991, Rivier College, Nashua, NH

CURRICULUM VITAE

NAME	Robert John Allister, M.D.	
ADDRESS	[redacted]	
CERTIFICATION	Diplomate National Board of Medical Examiners	1974
	American Board of Psychiatry and Neurology	1980
LICENSURE	Pennsylvania, Wisconsin, California, Maine, New Hampshire,	
EDUCATION	University of Wisconsin Hospitals Madison, WI	
	Psychiatric Resident	1972-1975
	Chief Resident	1974-1975
	University of Wisconsin Medical School Madison, WI	
	M.D.	1973
	Carthage College Kenosha, WI	
	B.A. Cum Laude	1969
PROFESSIONAL EXPERIENCE	Community Partnersl (Medical Director)	12/03 to Present
	Behavioral Health Services (Medical Director)	10/01 to 12/03
	Strafford Guidance Center, Inc. (Medical Director)	1996 to 10/01
	Penn Group Medical Associates HealthAmerica Pittsburgh, PA	1993-1996

Chief of Psychiatry
*Administrative duties included supervision of eight psychiatrists, quality assurance, utilization review, and all aspects of budget and program planning.

*Primary provider for inpatient treatment plan.

*Outpatient practice in an interdisciplinary team model.

*Psychiatric Medical Director for managed care network products.

*Member of Penn Group Medical Associates Executive Committee.

Alameda County Health Care Services 1988-1993
Highland General Hospital
John George Psychiatric Pavilion
Oakland, CA

Chief Psychiatrist
*Supervised 30 to 35 full-time and part-time psychiatrists in emergency room, inpatient, crisis and consultation/liaison services.
*Direct patient care in psychiatric emergency room and inpatient units.
*Participated in Quality Assurance and Utilization Review Committees.
*Member of hospital Executive Committee.

Alameda County Health Care Services 1981-1988
Highland General Hospital
Oakland, CA

Chief, Inpatient Psychiatry and
and consultation/Liaison Services
*Supervised 7 psychiatrists and 2 psychologists.
Provided direct patient care on inpatient and consultation/liaison services.
*Participated in quality improvement and utilization review.

Alameda County Health Care Services Highland General Hospital Oakland, CA	1978-1981
Chief, Criminal Justice Inpatient Service *Chief of forensic inpatient unit.	
Alameda County Health Care Criminal Justice Mental Health Oakland, CA	1975-1978
Head Clinician and Staff Psychiatrist	
San Francisco General Hospital Psychiatric Emergency Services San Francisco, CA	1976
Psychiatrist, part-time	
Psychiatric Clinic Janesville, WI	1974-1975
Psychiatrist, private practice.	

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

This Amendment to the Mental Health Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and The Mental Health Center for Southern New Hampshire dba CLM Center for Life Management ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #31), as amended on March 26, 2025 (Item #5B), and as amended on June 25, 2025 (Item #249), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

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

   $12,986,444

2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:

   1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:

   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, RSA 151:21 Patients' Bill of Rights, 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.

3. Modify Exhibit B– Amendment #2, Scope of Services, Section 1.6., to read:

   1.6. The Contractor must enter into a capitation model for CMHC services or a PMPM or PPS model if certified as a Certified Community Behavioral Health Clinic (CCBHC) by contracting with all NH Medicaid Managed Care Organizations to support the delivery and coordination of behavioral health services and supports for children, youth, transition-aged youth, young adults, and adults. The Contractor must:

   1.6.1. Take meaningful steps towards pursuing certification as a CCBHC and/or meeting CCBHC requirements, as identified by the Department, as part the state's participation in the national CCBHC demonstration project, in order to build the infrastructure needed to transition to a CCBHC model, including, but not limited to:

   1.6.1.1. Training staff.

   1.6.1.2. Conducting community needs assessments.

   1.6.1.3. Engaging consultants as appropriate.

   1.6.1.4. Developing cost reporting systems aligned with the Prospective Payment

System-3 (PPS-3 daily rate).

1.6.1.5. Conducting systems upgrades as needed.

1.6.1.6. Implementing other CCBHC transition activities as identified by the Department.

4. Modify Exhibit C – Amendment #2, Payment Terms, Section 1, to read:

1. This Agreement is funded by:

1.1. 5.03% Federal funds, Block Grants for Community Mental Health Services, as awarded on 2/23/23, 5/16/24 and 12/6/24, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.958, FAIN B09SM087375, FAIN B09SM089640, FAIN B09SM090358.

1.2. 0.37% Federal funds, NH Certified Community Behavioral Health Clinic Planning, as awarded on 3/15/23, by the Substance Abuse and Mental Health Services Administration, Center for Mental Health Services, ALN 93.829, FAIN H79SM087622.

1.3. 94.39% General funds.

1.4. 0.21% Other funds (Behavioral Health Services Information System).

5. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.1. Table 1, to read:

6.1. Table 1

Program to be Funded	SFY2024 Amount	SFY2025 Amount	SFY2026 Amount	SFY2027 Amount	TOTALS
Div. for Children Youth and Families (DCYF) Consultation	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 1,770.00	$ 7,080.00
IPS-SE Pilot Program	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 25,000.00
Rapid Response Crisis Services	$ 2,000,000.00	$ 2,000,000.00	$ 2,000,000.00	$ 2,000,000.00	$ 8,000,000.00
Assertive Community Treatment Team (ACT) - Adults	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 225,000.00	$ 900,000.00
ACT Enhancement Payments	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ 50,000.00
Child and Youth Based Programming and Team Based Approaches (BCBH)	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 480,000.00
Behavioral Health Services Information System (BHSIS)	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 25,000.00
Modular Approach to Therapy for Children with Anxiety, Depression, Trauma or Conduct Problems (MATCH)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Rehabilitation for Empowerment, Education and Work (RENEW)	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 24,000.00
General Training Funding	$ 5,000.00	$ 5,000.00	$ 3,791.00	$ -	$ 13,791.00
System Upgrade Funding	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	$ 45,000.00
System of Care 2.0	$ 5,300.00	$ -	$ -	$ -	$ 5,300.00
First Episode Psychosis Programming	$ 60,000.00	$ 60,000.00	$ 70,000.00	$ 100,000.00	$ 290,000.00
Community Behavioral Health Clinic (Stipends)	$ 43,829.00	$ -	$ -	$ -	$ 43,829.00
CCBHC Bridge Funding	$ -	$ -	$ 83,789.00	$ 153,801.00	$ 237,590.00
CCBHC Readiness Training and System Upgrades	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 40,000.00
Critical Time Intervention	$ -	$ -	$ 157,584.00	$ 171,807.00	$ 329,391.00
CTI - Incentives (Shared Price Limitation)	$ -	$ -	$ 246,103.00	$ -	$ 246,103.00
Uncompensated Care Mitigating Funds	$ -	$ -	$ 598,180.00	$ 598,180.00	$ 1,196,360.00
Total	**$ 2,509,399.00**	**$ 2,455,270.00**	**$ 3,579,717.00**	**$ 3,434,058.00**	**$ 11,978,444.00**
SFY2023	$ 1,008,000.00				$ 1,008,000.00
				Total	$ 12,986,444.00

6. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.10. Section header only, to read:

6.10. General Training Funding (Effective through October 28, 2025):

7. Modify Exhibit C – Amendment #2, Payment Terms, Section 6.11. Section header only, to read:

6.11. System Upgrade Funding (Effective through October 28, 2025):

8. Modify Exhibit C – Amendment #2, Payment Terms, Sections 6.13.8. through 6.13.9. to read:

6.13.8. The Contractor may be eligible to receive payments to address extraordinary costs incurred in the fulfillment of this Agreement (herein contingency payments), as

approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $25,000 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.13.8.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.13.8.2. Be eligible for contingency payments, which support program related costs that exceed per diem and flex funding line items defined in Exhibit C-6, Budget – Amendment #2, and meet criteria as outlined by the Department at the time of application.

6.13.9. The Contractor may be eligible to receive incentive payments in the fulfillment of program goals as described in Table 2 below (herein incentive payments), as approved by the Department. This Agreement is one (1) of nine (9) Agreements with Vendors that will provide CTI services. The statewide total shared price limitation among all nine (9) Agreements is $221,103 for SFY 2026. No maximum or minimum funding amount per Contractor is guaranteed, and funding will be disbursed on a first come/first served basis. The Contractor may:

6.13.9.1. Apply for reimbursement of the expenses from the Department via a form satisfactory to the Department with applicable justifications; and

6.13.9.2. Be eligible to receive incentive payments upon achieving the Incentive Payment Goals as described below in Table 2 through June 30, 2026. The Contractor shall provide supporting documentation to demonstrate achievement of the Incentive Payment Goals, as requested by the Department.

6.13.9.2.1. Table 2

#	Incentive Payment Goal	Total Incentive Payments
1	For each individual referred and having a Pre-CTI visit, and one (1) qualifying encounter during Phase 1 with a CTI Coach, CMHCs may be qualified for incentive payments.	$350 per individual
2	For each individual qualified CTI-program graduate, CMHCs may be qualified for incentive payments.	$500 per individual

6.13.9.2.2. "Qualifying Encounter" for this incentive payment shall mean an interaction with an enrolled CTI client in which progress was discussed or made towards the Phase Plan during Phase 1.

6.13.9.2.3. "Graduate" for this incentive payment shall mean a CTI client who enrolled in CTI and successfully completed 9 consecutive months of the program during State Fiscal Year 2026; and/or seven (7) months of active participation and two (2) months of inactive participation, and have a closeout/final meeting within

14 days per or post the 9 month date.

6.13.9.3. The incentive target shall be available on a quarterly basis in SFY 2026, until the statewide total price limitation is reached, and based on data submitted by the Contractor via the Phoenix reporting system.

6.13.9.4. The Department will communicate eligibility for incentive payment achievement and reimbursement to the Contractor's CTI Supervisor and finance representative on a quarterly basis.

9. Modify Exhibit C – Amendment #2, Payment Terms, by adding Sections 6.14. through 6.16. to read:

6.14. CCBHC Bridge Funding: The Department shall reimburse the Contractor for activities that support the transition to the Certified Community Behavioral Health Clinic (CCBHC) model as described in Exhibit B, Scope of Services – Amendment #2, Section 1.6.

6.15. CCBHC Readiness Training and System Upgrades: Funds are available to support systems upgrades and training associated with CCBHC readiness.

6.16. Uncompensated Care Mitigating Funds: The Department shall make quarterly payments, in an amount not to exceed the total amount of Uncompensated Care Mitigating Funds in Table 6.1., to the Contractor to mitigate the effects of uncompensated care in SFY 2026 and SFY 2027. Payments are based on the Contractor's data entry within 30 days following the quarter, including, but not limited to uninsured individuals, into the Department's Phoenix system.

10. Modify Exhibit C-6 Budget – Amendment #2, by replacing it in its entirety with Exhibit C-6, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

11. Add Exhibit C-7, Budget – Amendment #3, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective retroactive to January 1, 2026, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/21/2026
Date

DocuSigned by:
Katja S. Fox
ED9D02BBBCB3442...
Name: Katja S. Fox
Title: Director

The Mental Health Center for Southern New Hampshire
dba CLM Center for Life Management

1/20/2026
Date

DocuSigned by:
Vic Topo
DB9A755C30AC48A...
Name: Vic Topo
Title: CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/21/2026
Date

DocuSigned by:
Robyn Guarino
748734844941460...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-6, Budget - Amendment #3

New Hampshire Department of Health and Human Services	
Contractor Name:	The Mental Health Center for Southern New Hampshire DBA Center for Life Management
Budget Request for:	Critical Time Intervention
Budget Period:	SFY2026 - SFY2027
Indirect Cost Rate (if applicable)	0.00%

Line Item	SFY 2026	SFY2027
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
Flex Funds (pre approval needed)	$8,000	$8,000
Incentive Payments (Shared Price Limitation)	$0	$0
Per Diem Expenses	$149,584	$163,807
Contingency Exp. (Shared Price Limitation)	$0	$0
Other - Other (specify below)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$157,584	$171,807
Total Indirect Costs	$0	$0
Subtotals	**$157,584**	**$171,807**
	TOTAL	**$329,391**

Contractor Initials: DS VT

Date: 1/20/2026

Exhibit C-7 Budget, Amendment #3

New Hampshire Department of Health and Human Services		
Contractor Name:	*The Mental Health Center for Southern New Hampshire DBA Center for Life Management*	
Budget Request for:	*CCBHC Readiness*	
Budget Period:	*SFYs 2026-2027*	
Indirect Cost Rate (if applicable)	0.00%	
Line Item	**Program Cost - Funded by DHHS - SFY 26**	**Program Cost - Funded by DHHS - SFY 27**
1. Salary & Wages	$0	$0
2. Fringe Benefits	$0	$0
3. Consultants	$70,251	$131,131
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
Other (CCBHC Readiness Training and System Upgrades)	$20,000	$20,000
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
Other (please specify)	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$90,251	$151,131
Total Indirect Costs	$13,538	$22,670
Subtotals	$103,789	$173,801
	TOTAL	**$277,590**

Contractor Initials: DS VT

Date: 1/20/2026

State of New Hampshire
Department of State

CERTIFICATE

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

Business ID: **61791**

Certificate Number: **0007355452**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of January A.D. 2026.

David M. Scanlan
Secretary of State

State of New Hampshire
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that CENTER FOR LIFE MANAGEMENT is a New Hampshire Trade Name registered to transact business in New Hampshire on January 30, 2020. 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: **835849**
Certificate Number: **0007355467**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of January A.D. 2026.

David M. Scanlan
Secretary of State

VCERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of **The Mental Health Center for Southern NH d/b/a Center for Life Management**.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on __January 2, 2026____, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That **__Vic Topo, President/CEO**_____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of **The Mental Health Center for Southern NH d/b/a Center for Life Management**_____ to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

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

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

Dated: __January 2, 2026

Signature of Elected Officer
Name: Vernon Thomas
Title: Secretary

Client#: 1485395 MENTAHEA29

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/23/2025

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

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

PRODUCER	CONTACT NAME: Nicki Renaud	
USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	PHONE (A/C, No, Ext): 855 874-0123	FAX (A/C, No):
	E-MAIL ADDRESS: nicki.renaud@usi.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Philadelphia Indemnity Insurance Co.	18058
INSURED The Mental Health Center for Southern NH DBA CLM Center for Life Management 10 Tsienneto Rd Derry, NH 03038	INSURER B : Granite State Healthcare & Human Svc WC	NONAIC
	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	X COMMERCIAL GENERAL LIABILITY			PHPK2608103008	10/01/2025	10/01/2026	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
							MED EXP (Any one person)	$20,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$3,000,000
	POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			PHPK26028100008	10/01/2025	10/01/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	UMBRELLA LIAB OCCUR			PHUB883473013	10/01/2025	10/01/2026	EACH OCCURRENCE	$5,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$5,000,000
	DED X RETENTION $10000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			P01936HCHS2026	01/01/2026	01/01/2027	X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N	N/A					E.L. EACH ACCIDENT	$1,000,000
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$1,000,000
A	Professional Liab			PHPK2608103008	10/01/2025	10/01/2026	$1,000,000 $3,000,000	

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

Evidence of Insurance

CERTIFICATE HOLDER

State of NH
Department of Health & Human Services
129 Pleasant St.
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

CXLZP

CONTRACT COVER SHEET

A. Entity Name: The Mental Health Center for Southern New Hampshire DBA Center for Life Management

B. Entity's Contact Information:

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

Name / Phone / Email: Lynda Silegy / (603) 490-2309 / lsilegy@clmnh.org

Person responsible for Accuracy and Completeness of information provided:
Name: Diana Lachapelle Title: CFO
Signature: Diana Lachapelle

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses)	Affiliations
Joseph Crawford (Chairperson)	Derry Cooperative School District
Rebecca Sanborn (Vice Chair)	Sanborn Diversity Solutions
Vern Thomas (Secretary)	Derry Police Department
Michael Delahanty (Treasurer)	Retired
Vic Topo (President & CEO)	The Mental Health Center for Southern New Hampshire DBA Center for Life Management
Maria Gudinas	AgeSpan
David Hebert	Retired
Susan Davis	Retired
Adam Burch	DHHS
Ron Lague	Korbey/Lague CPA
Stephanie Savard	Amoskeag Health
Maria Bertolone	Primary Bank
Jared Whalen	Salem Fire Department

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

Name	Role	Annual Salary	Amount Paid From This Contract
Vic Topo	CEO	$225,334	$0
Steve Arnault	COO	$187,000	$0
Diana Lachapelle	CFO	$189,388	$0

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

E. Check one of the following:

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

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

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

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

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

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

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

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

1432	Mental Health Center for Southern NH d/b/a Center for Life Manage	10 Tsienneto Road	Derry	NH	03038	G	11/15/2025

FINANCIAL DISCLOSURES

G. Check one the following:

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

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

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

1. INCOME STATEMENT

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

2. BALANCE SHEET

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

CLM Center for Life Management

MISSION STATEMENT

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

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

CONSOLIDATED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Years ended June 30, 2025 and 2024

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Years ended June 30, 2025 and 2024

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Wisehart, Wimette & Associates PLC
Certified Public Accountants

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

Independent Auditor's Report

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

Opinion

We have audited the accompanying consolidated financial statements of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate (a nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial statements section of our report. We are required to be independent of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated financial statements

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information on pages 22-28 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2025, on our consideration of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the

effectiveness of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate's internal control over financial reporting and compliance.

Wiseheart, Wimette & Associates, PLC

Essex Junction, Vermont
Registration number VT092.0000684
December 23, 2025

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Financial Position
June 30, 2025 and 2024

ASSETS

	2025	2024
Current assets:		
Cash and cash equivalents	$ 9,815,282	$ 5,743,025
Restricted cash	819,349	472,961
Cash and cash equivalents and restricted cash	10,634,631	6,215,986
Accounts receivable, net	1,241,699	956,942
Other receivables	1,260,653	1,709,790
Prepaid expenses	305,173	229,176
Security deposit	19,787	18,687
Current portion of operating lease right of use asset	27,373	27,373
Total current assets	13,489,316	9,157,954
Property and equipment, net	3,149,837	3,276,152
Other assets		
Marketable securities	3,161,357	2,851,046
Operating lease right of use asset, less current portion	4,562	31,936
Interest rate swap agreement	4,609	42,322
Total assets	$ 19,809,681	$ 15,359,410

LIABILITIES AND NET ASSETS

Current liabilities:		
Current portion of long term debt	$ 175,548	$ 118,570
Current portion of operating lease payable	22,082	20,339
Accounts payable	532,917	114,623
Accrued payroll and payroll liabilities	505,492	408,130
Accrued vacation	672,841	614,829
Accrued expenses	170,631	69,254
Deferred revenue	370,410	199,502
Total current liabilities	2,449,921	1,545,247
Long term liabilities		
Operating lease payable, less current portion	3,860	25,943
Long term debt, less current portion	1,718,772	1,872,329
Total long term liabilities	1,722,632	1,898,272
Total liabilities	4,172,553	3,443,519
Net assets		
Without donor restrictions	14,887,779	11,442,930
With donor restrictions	749,349	472,961
Total net assets	15,637,128	11,915,891
Total liabilities and net assets	$ 19,809,681	$ 15,359,410

See notes to financial statements

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Activities
Year ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenues:			
Public support:			
Federal	$ 1,460,071	$ -	$ 1,460,071
State of New Hampshire - BBH	4,194,364	-	4,194,364
State and local funding	5,400	-	5,400
Other public support	127,570	347,312	474,882
Total public support	5,787,405	347,312	6,134,717
Revenues:			
Program service fees, net	28,054,408	-	28,054,408
Other service income	294,630	-	294,630
Rental income	8,595	-	8,595
Other	11,240	-	11,240
Total revenues	28,368,873	-	28,368,873
Total public support and revenues	34,156,278	347,312	34,503,590
Net assets released from restrictions:			
Satisfaction of program restrictions	70,924	(70,924)	-
Total	34,227,202	276,388	34,503,590
Operating expenses:			
BBH funded programs:			
Children	7,623,881	-	7,623,881
Collaborative Care	2,239,520	-	2,239,520
Elders	1,176,837	-	1,176,837
Supportive Employment	399,241	-	399,241
Adults Multi Service	9,069,961	-	9,069,961
Housing / Independent Living	3,814,755	-	3,814,755
Assertive Community Treatment	1,000,337	-	1,000,337
Acute Care	3,425,451	-	3,425,451
Non-BBH funded program services	754,155	-	754,155
Total program expenses	29,504,138	-	29,504,138
Administrative expenses	2,163,937	-	2,163,937
Total expenses	31,668,075	-	31,668,075
Change in net assets from operations	2,559,127	276,388	2,835,515
Non-operating revenue and expenses:			
Realized on sale of investments	362,085	-	362,085
Interest income	251,041	-	251,041
Investment income / (loss)	310,310	-	310,310
Fair value gain on interest rate swap	(37,714)	-	(37,714)
Fraud loss	-	-	-
Change in net assets	3,444,849	276,388	3,721,237
Net assets, beginning of year	11,442,930	472,961	11,915,891
Net assets, end of year	$ 14,887,779	$ 749,349	$ 15,637,128

See notes to financial statements

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Activities
Year ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenues:			
Public support:			
Federal	$ 1,351,630	$ -	$ 1,351,630
State of New Hampshire - BBH	3,117,129	-	3,117,129
State and local funding	28,400	-	28,400
Other public support	-	194,017	194,017
Total public support	4,497,159	194,017	4,691,176
Revenues:			
Program service fees, net	23,616,999	-	23,616,999
Other service income	517,678	-	517,678
Rental income	6,510	-	6,510
Other	50,281	-	50,281
Total revenues	24,191,468	-	24,191,468
Total public support and revenues	28,688,627	194,017	28,882,644
Net assets released from restrictions:			
Satisfaction of program restrictions	111,594	(111,594)	-
Total	28,800,221	82,423	28,882,644
Operating expenses:			
BBH funded programs:			
Children	6,998,091	-	6,998,091
Collaborative Care	1,590,386	-	1,590,386
Elders	1,211,258	-	1,211,258
Vocational	511,810	-	511,810
Multi-Service	7,792,148	-	7,792,148
Acute Care	3,591,130	-	3,591,130
Independent Living	895,172	-	895,172
Assertive Community Treatment	3,043,269	-	3,043,269
Non-BBH funded program services	698,869	-	698,869
Total program expenses	26,332,133	-	26,332,133
Administrative expenses	1,890,611	-	1,890,611
Total expenses	28,222,744	-	28,222,744
Change in net assets from operations	577,477	82,423	659,900
Non-operating expenses:			
Interest income	136,707	-	136,707
Investment income / (loss)	139,208	-	139,208
Fair value gain (loss) on interest rate swap	(30,828)	-	(30,828)
Fraud loss	(43,101)	-	(43,101)
Change in net assets	779,463	82,423	861,886
Net assets, beginning of year	10,841,440	390,538	11,231,978
Prior period adjustment	(177,973)	-	(177,973)
Net assets, beginning of year - restated	10,663,467	390,538	11,054,005
Net assets, end of year	$ 11,442,930	$ 472,961	$ 11,915,891

See notes to financial statements

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Functional Expenses
Years ended June 30, 2025 and 2024

	2025			2024		
	Program Services	Administrative	Total	Program Services	Administrative	Total
Personnel costs:						
Salaries and wages	$ 19,552,902	$ 1,249,495	$ 20,802,397	$ 17,695,245	$ 1,085,211	$ 18,780,456
Employee benefits	3,452,238	251,291	3,703,529	2,873,247	215,074	3,088,321
Payroll taxes	1,429,041	86,575	1,515,616	1,298,200	76,079	1,374,279
Accounting/audit fees	-	56,059	56,059	-	44,086	44,086
Advertising	79,537	37,481	117,018	99,292	17,886	117,178
Conferences, conventions and meetings	39,080	3,202	42,282	135,386	3,949	139,335
Depreciation	356,864	146	357,010	360,009	23,923	383,932
Equipment rental	34,722	466	35,188	41,045	-	41,045
Insurance	4,535	119,567	124,102	4,981	131,164	136,145
Interest expense	124,789	21,221	146,010	132,695	21,989	154,684
Legal fees	17,216	75,906	93,122	33,786	18,470	52,256
Membership dues	16,624	51,262	67,886	4,431	38,756	43,187
Occupancy expenses	2,234,997	294	2,235,291	1,934,311	1,350	1,935,661
Office expenses	377,917	64,263	442,180	393,591	60,330	453,921
Other expenses	82,788	914	83,702	122,144	3,008	125,152
Other professional fees	930,046	129,620	1,059,666	519,465	125,910	645,375
Program supplies	399,779	13,618	413,397	329,398	20,657	350,055
Travel	371,063	2,557	373,620	354,907	2,769	357,676
Total expenses	$ 29,504,138	$ 2,163,937	$ 31,668,075	$ 26,332,133	$ 1,890,611	$ 28,222,744

See notes to financial statements

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidated Statements of Cash Flows
Years ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Increase (decrease) in net assets	$ 3,721,237	$ 861,886
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	357,010	383,932
Amortization of loan origination fees included in interest expense	40,921	40,919
Investment (income) loss	(310,310)	(139,208)
Fair value (gain) loss on interest rate swap	37,714	30,828
Amortization of right of use asset in lease expense	27,373	27,323
(Increase) decrease in:		
Accounts receivable, net	(284,757)	41,185
Other receivables	449,137	(458,354)
Prepaid expenses	(75,997)	(37,333)
Security deposits	(1,100)	12,262
Increase (decrease) in:		
Accounts payable and accrued expenses	675,045	44,032
Deferred revenue	170,908	(168,638)
Net cash provided by operating activities	4,807,181	638,834
Cash flows from investing activities:		
Transfers to investments	-	(1,500,000)
Purchases of property and equipment	(230,696)	(173,238)
Net cash used by investing activities	(230,696)	(1,673,238)
Cash flows from financing activities:		
Principal payments on lease liability	(20,340)	(18,734)
Net principal payments on long term debt	(137,500)	(132,500)
Net cash used in financing activities	(157,840)	(151,234)
Net increase (decrease) in cash and cash equivalents	4,418,645	(1,185,638)
Cash and cash equivalents and restricted cash, beginning of year	6,215,986	7,401,624
Cash and cash equivalents and restricted cash, end of year	$ 10,634,631	$ 6,215,986
Supplemental cash flow disclosures:		
Cash paid during the year for interest	$ 146,010	$ 154,684

See notes to financial statements

Note 1. Nature of organization

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

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

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

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

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

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

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

Basis of presentation
The Organization's consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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

Note 2. Basis of accounting and 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 Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

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

At June 30, 2025 and 2024, the Organization had net assets without donor restrictions of $14,887,779 and $11,442,930, respectively and had net assets with donor restrictions of $749,349 and $472,961, respectively. See Note 8 for discussion regarding net assets with donor restrictions.

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

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

Accounts receivable
Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management writes off accounts when they are deemed uncollectible and establishes an allowance for doubtful accounts for estimated uncollectible amounts. The Organization had an allowance for doubtful accounts of $538,892 and $302,947 as of June 30, 2025 and 2024, respectively. Refer to Note 3 for additional discussion of accounts receivable.

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

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

All equipment valued at $5,000 or more is capitalized. Expenditures for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized. Depreciation expense was $357,010 and $383,932 for the years ended June 30, 2025 and 2024, respectively.

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

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

Finance costs
Financing costs are recorded on the statement of position net of accumulated amortization. In accordance with generally accepted accounting principles, the unamortized financing costs are reported as a reduction in long term debt - see Note 8. The costs are amortized over the term of the respective financing arrangement.

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

Deferred revenue
Amounts included in deferred revenue represent funds received in advance of expenditures incurred under the respective arrangement. The advances are recognized as revenue in the period the expenditure is incurred.

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

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

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

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

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

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

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

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

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

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

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

Interest rate swap
The Organization uses an interest rate swap to effectively convert the variable rate on its State Authority Bond to a fixed rate, as described in Note 9. The change in the fair value of the swap agreement and the payments to or receipts from the counterparty to the swap are netted with the interest expense on the bonds. Cash flows from interest rate swap contracts are classified as a financing activity on the statement of cash flows.

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

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

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

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

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

Federal Form 990 (Return of an Organization Exempt from Income Tax) for fiscal years 2021 through 2023 are subject to examination by the IRS, generally for three years after filing.

Leases

The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent, if applicable. Operating lease expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Subsequent events

The Organization has evaluated all subsequent events through December 23, 2025, the date the consolidated financial statements were available to be issued.

Note 3. Accounts receivable, net

Accounts receivable consist of the following at June 30,:

	2025			2024		
Accounts receivable	Receivable	Receivable Allowance	Net	Receivable	Receivable Allowance	Net
Clients	$ 600,327	$ (474,402)	$ 125,925	$ 354,851	$ (264,694)	$ 90,157
Insurance companies	340,449	(14,283)	326,166	378,855	(19,052)	359,803
Medicaid	613,536	(26,113)	587,423	441,709	(14,511)	427,198
Medicare	226,279	(24,094)	202,185	84,474	(4,690)	79,784
	$1,780,591	$ (538,892)	$ 1,241,699	$1,259,889	$ (302,947)	$ 956,942

Other receivables	2025	2024
NH Division of Mental Health	$ 1,242,337	$ 1,404,790
Contractual services / other receivables	18,316	305,000
	$ 1,260,653	$ 1,709,790

Note 4. Prepaids

Prepaids consists of the following at June 30:

	2025	2024
Prepaid insurance and subscriptions	$ 132,358	$ 61,121
Prepaid rents	172,815	168,055
	$ 305,173	$ 229,176

Note 5. Concentrations of credit risk

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

	2025	2024
Receivables primarily for services provided to individuals and entities located in southern New Hampshire	$ 1,241,699	$ 956,942
Other receivables due from entities located in New Hampshire	$ 1,260,653	$ 1,709,790

Bank balances are insured by the Federal Deposit Insurance Corporation ("FDIC") for up to the prevailing FDIC limit. At June 30, 2025 and 2024, the Organization had approximately $1,959,000 and $5,693,000 in uninsured cash balances.

Note 6. Property and equipment

Property and equipment consists of the following at June 30:

	2025	2024
Land	$ 565,000	$ 565,000
Buildings and improvements	4,316,119	4,093,344
Automobiles	45,685	45,685
Equipment	1,998,188	2,109,179
	6,924,992	6,813,208
Less: accumulated depreciation	(3,775,155)	(3,537,056)
Property and equipment, net	$ 3,149,837	$ 3,276,152

Note 7. Line of credit

As of June 30, 2025 and 2024, the Organization had a demand line of credit with M&T Bank with a borrowing capacity of $1,000,000. Interest accrued on the outstanding principal balance is payable monthly at the Wall Street Journal Prime, for an effective rate of 7.25% and 8.25% at June 30, 2025 and 2024. The outstanding balance on the line at June 30, 2025 and 2024 was $0, respectively. The line of credit is secured by all business assets and real estate.

Note 8. Long term debt

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

	2025	2024
Series 2015 New Hampshire Health and Education Facilities Bond - Payable through 2036, original principal of $3,042,730, remarketed and sold to People's United Bank (now M&T) at a variable rate. Secured by land, building, equipment, and certain revenues, revenues. The note was refinanced July 2025 - see Note 20. The Organization has entered into an interest rate swap agreement to effectively fix the interest rate on the note. See Note 9.	$ 1,897,730	$ 2,035,230
Less: unamortized finance costs	(3,410)	(44,331)
Long term debt, less unamortized finance costs	1,894,320	1,990,899
Less: current portion of long term debt	(175,548)	(118,570)
Long term debt, less current portion	$ 1,718,772	$ 1,872,329

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

Amortization of $40,921 and $40,919 is reported as interest expense in the consolidated statement of activities for the years ended June 30, 2025 and 2024, respectively.

Future maturities to long term debt are as follows – refer to Note 21 regarding the future maturities schedule presented below:

Year ending June 30,	Long Term Debt Principal	Unamortized Finance Costs	Net
2026	$ 183,437	$ (7,889)	$ 175,548
2027	209,018	(8,606)	200,413
2028	219,165	(8,606)	210,559
2029	229,805	(8,606)	221,199
2030	240,962	(8,606)	232,356
Thereafter	1,417,613	(43,748)	1,373,865
Total	$ 2,500,000	$ (86,061)	$ 2,413,939

Note 9. Interest rate swap

During 2016, the Organization entered into an interest rate swap agreement with M&T Bank that effectively fixes the interest rate on the outstanding principal of the Bank's term note at 3.045%.

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

Note 9. Interest rate swap (continued)

The agreement matures August 2025 and has a notional amount of $1,897,730 and $2,035,230 at June 30, 2025 and 2024, respectively.

In accordance with generally accepted accounting principles, the interest rate swap agreement is recorded at its fair value as an asset or liability, with the changes in fair value being reported as a component of the change in net assets without donor restrictions. For the years ended June 30, 2025 and 2024, the Organization reported an interest rate swap asset / (liability) of $4,609 and $42,322 on the statement of financial position and a fair value gain / (loss) on the interest rate swap of ($37,714) and ($30,828) and on the statement of activities, respectively. The fair value gain / (loss) is reported as a non-operating expense of the Organization and is a non-cash transaction. Refer to discussion of note refinancing at Note 20.

Note 10. Net assets with donor restrictions

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

	2025	2024
Bishop's charitable assistance fund	$ 25,457	$ 27,759
Aging population funding	11,032	12,156
Homeless outreach	526,696	360,802
Access to care	33,477	33,987
First Steps funds	4,592	4,082
Collaborative fund	5,729	8,595
Youth and Family Fund	42,683	25,480
DCU Kids summer Camp	10,000	-
Earn While You Learn Fund	35,000	-
Endowment Health Fund	50,000	-
Miscellaneous	4,683	100
	$ 749,349	$ 472,961

Note 11. Restricted cash

Restricted cash represents the following at June 30,:

	2025	2024
Restricted net assets – Note 10	$ 749,349	$ 472,961
Pass-through grant funds	70,000	-
	$ 819,349	$ 472,961

Note 12. Employee benefit plan

Discretionary matching contributions to a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code are contingent upon financial condition. This program covers eligible regular full-time and part-time employees who have successfully completed at least one year of employment and work at least 20 hours per week. Eligible employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code if they wish. Employer contributions and expenses totaled $273,280 and $238,238 for the years ended June 30, 2025 and 2024 respectively.

Note 13. Concentrations

For the years ended June 30, 2025 and 2024, the Organization received approximately 75% and 74%, respectively, of its total revenue in the form of Medicaid reimbursements. Being a State of New Hampshire designated Community Mental Health Center affords the Organization Medicaid provider status. Annual contracting with New Hampshire Department of Health and Human Services-Bureau of Behavioral Health provides a base allocation of state general funds and Federal funding, which are drawn as related expenses are incurred.

Note 14. Lease commitments

The Organization evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has made an accounting policy election to use it's incremental borrowing rate to discount future lease payments, which was 8.25% as of the lease commencement date.

The following summarizes the Organization's leasing:

- The Organization leases equipment under a leasing arrangement which expires August 2026. The agreement requires an initial $30,000 non-refundable deposit and monthly payments of $1,950 through the term. The lease resulted in a right of use asset and lease liability being recorded in the year of commencement.

The following summarizes amounts in the financial statements associated with the lease during and as of June 30,:

	2025	2024
Statement of Financial Position:		
Current portion of operating lease right of use asset	$ 27,373	$ 27,373
Operating lease right of use asset, less current portion	4,562	31,936
Total operating lease right of use asset	$ 31,935	$ 59,309
Current portion of operating lease payable	$ 22,082	$ 20,339
Operating lease payable, less current portion	3,860	25,943
Total operating lease payable	$ 25,942	$ 46,282

Statement of Functional Expenses:
The components of operating lease expenses that are included in rent costs in the statement of functional expenses were the following for the year ended June 30,:

	2025	2024
Amortization of right to use asset	$ 27,373	$ 27,373
Interest paid on operating lease payable	1,318	3,061
Total operating lease expense	$ 28,691	$ 30,434

Note 14. Lease commitments (continued)

The maturities of operating lease liabilities are the following:

Year ending June 30,	
2026	$ 23,400
2027	3,900
Total lease payments	27,300
Less: Present value discount	(1,358)
Total	$ 25,942

- The Organization leases facilities and equipment under various operating leases which are for periods of twelve months or less. In accordance with lease accounting, short-term leases (leases with a term of 12 months or less) are reported as lease expense on a straight-line basis over the lease term. Rent expense recorded under these arrangements was approximately $315,000 and $280,000 for the years ended June 30, 2025 and 2024, respectively.

Note 15. Investments and fair value measurements

The Organization reports its investments at fair value using Level 1 inputs. The following details the fair value at June 30, 2025:

	Cost	Unrealized Gain/(Loss)	Market Value	% of Total
Cash and equivalents	$ 33,286	$ -	$ 33,286	2.5%
Exchange Traded Funds	2,872,306	255,765	3,128,071	97.5%
Total investments	$ 2,905,592	$ 255,765	$ 3,161,357	100%

The Organization reports its investments at fair value using Level 1 inputs. The following details the fair value at June 30, 2024:

	Cost	Unrealized Gain/(Loss)	Market Value	% of Total
Cash and equivalents	$ 70,272	$ -	$ 70,272	2.5%
Exchange Traded Funds	2,737,002	43,772	2,780,774	97.5%
Total investments	$ 2,807,274	$ 43,772	$ 2,851,046	100%

The following schedule summarizes the investment income and its classification in the statement of activities for the years ended June 30,:

	2025	2024
Realized gains/(losses)	$ 24,909	$ (18,660)
Unrealized gains/(losses)	211,993	118,915
Interest and dividends	88,175	45,188
Fees and expenses	(14,767)	(6,235)
Investment income/(expense), net	$ 310,310	$ 139,208

Note 16. Fraud loss

During the year ending June 30, 2024, the Organization discovered that an employee had charged personal expenditures to the Organization. The total amount identified was $362,053 and was for expenditures charged during the following years ending June 30,:

Prior Years	$ 178,519
2023	140,433
2024	43,101
Total loss	$ 362,053

The Organization filed a claim with its insurance company to recover the lost funds. During November 2024, the Organization was notified that their claim was approved and they would be reimbursed $352,085.

During the year ending June 30, 2025, the Organization received $362,085 in reimbursement for the fraud loss – the $352,085 from insurance proceeds and $10,000 from the individual responsible for the loss.

The fraud loss and reimbursement for the years ending June 30, 2025 and 2024 is presented in the respective years Consolidated Statement of Activities in the section Non-operating revenue and expenses

Note 17. Availability and liquidity

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

	2025	2024
Financial assets at year end:		
Cash and cash equivalents	$10,634,631	$6,215,986
Accounts receivable	1,241,699	956,942
Other receivable	1,260,653	1,709,790
Security deposit	19,787	18,687
Total financial assets	13,156770	9,682,136
Less amounts not available within one year:		
Restricted cash	(819,349)	(472,961)
Security deposit	(19,787)	(18,687)
Financial assets available to meet general Expenditures over the next twelve months	$12,317,634	$8,409,757

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

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

Note 17. Availability and liquidity (continued)

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

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

Note 18. Deferred revenue

Deferred revenue consists of the following at June 30,:

	2025	2024
MCO close-out funds	$ 300,410	$ 199,502
Unspent pass-through grant funds received	70,000	-
	$ 370,410	$ 199,502

Note 19. Reclassifications

Certain prior year items have been reclassified to be consistent with the current year presentation.

Note 20. Subsequent event

During July 2025, the Organization refinanced the debt instrument noted in Note 8 and interest rate swap noted in Note 9.

Debt instrument:
The Organization executed a loan and security agreement with M&T Bank to borrow $2,500,000 in proceeds from the New Hampshire Health and Education Facilities Bonds, Series 2025.

The arrangement is payable through its maturity date of August 1, 2035, requires monthly payments ranging from $16,676 up to $25,550 per month, and bears interest at the SOFR Interest Rate until the maturity date or an earlier redemption date. The arrangement is secured by land, building, equipment, and certain revenues, revenues.

SWAP Agreement:
As part of the refinancing, the Organization entered into an interest rate swap agreement with M&T Bank with a notional amount of $2,500,000 and which effectively fixes the interest rate on the outstanding principal of the Bank's term note at 4.75%.

Under the arrangement, the notional principal amount is the balance of the note, with the Organization receiving floating payments of one month SOFR Interest Rate.

Future maturities:
The future maturities schedule noted in Note 8 reflects the Organization's obligation under the refinancing executed during July 2025.

Note 21. Prior period adjustment

During the refinancing of the debt noted in Note 20, the Organization noted that the amortization period for the closing costs for the original debt instrument were not correct. Accordingly, the financial statements were restated to reflect the correct amortization that should have been reported as part of interest expense.

The following changes were made as part of the prior period adjustment:

	As previously Reported	Change	Restated
Statement of Financial Position:			
Long-term debt, less current portion	$ 1,672,367	$ 199,962	$ 1,872,329
Statement of Activities:			
Administrative expenses	$ 1,868,622	$ 21,989	$ 1,890,611
Change in net assets	$ 883,875	$ (21,989)	$ 861,886
Net assets, beginning of year	$11,231,978	$ (177,973)	$11,054,005
Net assets, end of year	$12,115,853	$ (199,962)	$11,915,891
Statement of Functional Expenses:			
Interest expense	$ 132,695	$ 21,989	$ 154,684
Statement of Cash Flows:			
Increase (decrease) in net assets	$ 883,875	$ (21,989)	$ 861,886
Amortization of loan origination Fees in interest expense	$ 18,930	$ 21,989	$ 40,919

SUPPLEMENTARY INFORMATION

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidating Statement of Financial Position
June 30, 2025

	Center for Life Management	CLM Foundation	Total	Eliminations	Consolidated
ASSETS					
Current assets:					
Cash and cash equivalents	$ 9,723,174	$ 92,108	$ 9,815,282	$ -	$ 9,815,282
Restricted cash	70,000	749,349	819,349	-	819,349
Accounts receivable, net	1,241,699	-	1,241,699		1,241,699
Other receivables	1,260,653	-	1,260,653	-	1,260,653
Prepaid expenses	305,173	-	305,173	-	305,173
Security deposit	19,787	-	19,787	-	19,787
Current portion of operating lease right of use asset	27,373	-	27,373	-	27,373
Due from affiliate	5,085	-	5,085	(5,085)	-
Total current assets	12,652,944	841,457	13,494,401	(5,085)	13,489,316
Property and equipment, net	3,149,837	-	3,149,837	-	3,149,837
Other assets:					
Marketable securities	3,161,357	-	3,161,357	-	3,161,357
Operating lease right of use asset, less current portion	4,562	-	4,562	-	4,562
Interest rate swap agreement	4,609	-	4,609	-	4,609
Total assets	$ 18,973,309	$ 841,457	$ 19,814,766	$ (5,085)	$ 19,809,681
LIABILITIES AND NET ASSETS					
Current liabilities:					
Current portion of long-term debt	$ 175,548	$ -	$ 175,548	$ -	$ 175,548
Current portion of operating lease payable	22,082	-	22,082	-	22,082
Accounts payable	531,601	1,316	532,917	-	532,917
Accrued payroll and payroll liabilities	505,492	-	505,492	-	505,492
Accrued vacation	672,841	-	672,841	-	672,841
Accrued expenses	170,631	-	170,631	-	170,631
Deferred revenue	370,410	-	370,410	-	370,410
Due to affiliate	-	5,085	5,085	(5,085)	-
Total current liabilities	2,448,605	6,401	2,455,006	(5,085)	2,449,921
Long term liabilities:					
Operating lease payable, less current portion	3,860	-	3,860	-	3,860
Long-term-debt less current portion	1,718,772	-	1,718,772	-	1,718,772
Total long term liabilities	1,722,632	-	1,722,632	-	1,722,632
Total liabilities	4,171,237	6,401	4,177,638	(5,085)	4,172,553
Net assets:					
Without donor restrictions	14,802,072	85,707	14,887,779	-	14,887,779
With donor restrictions	-	749,349	749,349	-	749,349
Total net assets	14,802,072	835,056	15,637,128	-	15,637,128
Total liabilities and net assets	$ 18,973,309	$ 841,457	$ 19,814,766	$ (5,085)	$ 19,809,681

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidating Statement of Financial Position
June 30, 2024

	Center for Life Management	CLM Foundation	Total	Eliminations	Consolidated
ASSETS					
Current assets:					
Cash and cash equivalents	$ 5,660,669	$ 82,356	$ 5,743,025	$ -	$ 5,743,025
Restricted cash	-	472,961	472,961	-	472,961
Accounts receivable, net	956,942	-	956,942	-	956,942
Other receivables	1,709,790	-	1,709,790	-	1,709,790
Prepaid expenses	229,176	-	229,176	-	229,176
Security deposit	18,687	-	18,687	-	18,687
Current portion of operating lease right of use asset	27,373		27,373		27,373
Due from affiliate	24,508	-	24,508	(24,508)	-
Total current assets	8,627,145	555,317	9,182,462	(24,508)	9,157,954
Property and equipment, net	3,276,152	-	3,276,152	-	3,276,152
Other assets					
Marketable securities	2,851,046	-	2,851,046	-	2,851,046
Operating lease right of use asset, less current portion	31,936		31,936		31,936
Interest rate swap agreement	42,322	-	42,322	-	42,322
Total assets	$ 14,828,601	$ 555,317	$ 15,383,918	$ (24,508)	$ 15,359,410
LIABILITIES AND NET ASSETS					
Current liabilities:					
Current portion of long-term debt	$ 118,570	$ -	$ 118,570	$ -	$ 118,570
Current portion of operating lease payable	20,339	-	20,339		20,339
Accounts payable	112,261	2,362	114,623	-	114,623
Accrued payroll and payroll liabilities	408,130	-	408,130	-	408,130
Accrued vacation	614,829	-	614,829	-	614,829
Accrued expenses	69,254	-	69,254	-	69,254
Deferred revenue	199,502	-	199,502	-	199,502
Due to affiliate	-	24,508	24,508	(24,508)	-
Total current liabilities	1,542,885	26,870	1,569,755	(24,508)	1,545,247
Long term liabilities					
Operating lease payable, less current portion	25,943		25,943		25,943
Long-term-debt less current portion	1,872,329	-	1,872,329	-	1,872,329
Total long term liabilities	1,898,272	-	1,898,272	-	1,898,272
Total liabilities	3,441,157	26,870	3,468,027	(24,508)	3,443,519
Net assets:					
Without donor restrictions	11,387,444	55,486	11,442,930	-	11,442,930
With donor restrictions	-	472,961	472,961	-	472,961
Total net assets	11,387,444	528,447	11,915,891	-	11,915,891
Total liabilties and net assets	$ 14,828,601	$ 555,317	$ 15,383,918	$ (24,508)	$ 15,359,410

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidating Statement of Activities
For the Year Ended June 30, 2025

	Center for Life Management	CLM Foundation Without Donor Restrictions	CLM Foundation With Donor Restrictions	CLM Foundation Total	Total	Eliminations	Consolidated
Public support and revenues:							
Public support:							
Federal	$ 1,460,071	$ -	$ -	$ -	$ 1,460,071	$ -	$ 1,460,071
State of New Hampshire - BBH	4,194,364	-	-	-	4,194,364	-	4,194,364
State and local funding	5,400	-	-	-	5,400	-	5,400
Other public support	76,400	64,134	347,312	411,446	487,846	(12,964)	474,882
Total public support	5,736,235	64,134	347,312	411,446	6,147,681	(12,964)	6,134,717
Revenues:							
Program service fees, net	28,054,408	-	-	-	28,054,408	-	28,054,408
Other service income	294,630	-	-	-	294,630	-	294,630
Rental income	8,595	-	-	-	8,595	-	8,595
Other	9,050	2,190	-	2,190	11,240	-	11,240
Total revenues	28,366,683	2,190	-	2,190	28,368,873	-	28,368,873
Total public support and revenues	34,102,918	66,324	347,312	413,636	34,516,554	(12,964)	34,503,590
Net assets released from restrictions:							
Satisfaction of program restrictions	-	70,924	(70,924)	-	-	-	-
Total	34,102,918	137,248	276,388	413,636	34,516,554	(12,964)	34,503,590
Operating expenses:							
BBH funded programs:							
Children	7,623,881	-	-	-	7,623,881	-	7,623,881
Collaborative Care	2,239,520	-	-	-	2,239,520	-	2,239,520
Elders	1,176,837	-	-	-	1,176,837	-	1,176,837
Supportive Employment	399,241	-	-	-	399,241	-	399,241
Adults Multi Service	9,069,961	-	-	-	9,069,961	-	9,069,961
Housing / Independent Living	3,814,755	-	-	-	3,814,755	-	3,814,755
Assertive Community Treatment	1,000,337	-	-	-	1,000,337	-	1,000,337
Acute Care	3,425,451	-	-	-	3,425,451	-	3,425,451
Non-BBH funded program services	652,665	101,490	-	101,490	754,155	-	754,155
Contributions	-	12,964	-	12,964	12,964	(12,964)	-
Total program expenses	29,402,648	114,454	-	114,454	29,517,102	(12,964)	29,504,138
Administrative expenses	2,163,937	-	-	-	2,163,937	-	2,163,937
Total expenses	31,566,585	114,454	-	114,454	31,681,039	(12,964)	31,668,075
Change in net assets from operations	2,536,333	22,794	276,388	299,182	2,835,515	-	2,835,515
Non-operating revenue and expenses:							
Fraud loss recovery	362,085	-	-	-	362,085	-	362,085
Interest income	243,614	7,427	-	7,427	251,041	-	251,041
Investment income / (loss)	310,310	-	-	-	310,310	-	310,310
Fair value gain on interest rate swap	(37,714)	-	-	-	(37,714)	-	(37,714)
Change in net assets	3,414,628	30,221	276,388	306,609	3,721,237	-	3,721,237
Net assets, beginning of year	11,387,444	55,486	472,961	528,447	11,915,891	-	11,915,891
Net assets, end of year	$ 14,802,072	$ 85,707	$ 749,349	$ 835,056	$ 15,637,128	$ -	$ 15,637,128

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Consolidating Statement of Activities
For the Year Ended June 30, 2024

	Center for Life Management	CLM Foundation Without Donor Restrictions	CLM Foundation With Donor Restrictions	CLM Foundation Total	Total	Eliminations	Consolidated
Public support and revenues:							
Public support:							
Federal	$ 1,351,630	$ -	$ -	$ -	$ 1,351,630	$ -	$ 1,351,630
State of New Hampshire - BBH	3,117,129	-	-	-	3,117,129	-	3,117,129
State and local funding	28,400	-	-	-	28,400	-	28,400
Other public support	12,964	-	194,017	194,017	206,981	(12,964)	194,017
Total public support	4,510,123	-	194,017	194,017	4,704,140	(12,964)	4,691,176
Revenues:							
Program service fees, net	23,616,999	-	-	-	23,616,999	-	23,616,999
Other service income	517,678	-	-	-	517,678	-	517,678
Rental income	6,510	-	-	-	6,510	-	6,510
Other	41,335	8,946	-	8,946	50,281	-	50,281
Total revenues	24,182,522	8,946	-	8,946	24,191,468	-	24,191,468
Total public support and revenues	28,692,645	8,946	194,017	202,963	28,895,608	(12,964)	28,882,644
Net assets released from restrictions:							
Satisfaction of program restrictions	-	111,594	(111,594)	-	-	-	-
Total	28,692,645	120,540	82,423	202,963	28,895,608	(12,964)	28,882,644
Operating expenses:							
BBH funded programs:							
Children	6,998,091	-	-	-	6,998,091	-	6,998,091
Collaborative Care	1,590,386	-	-	-	1,590,386		1,590,386
Elders	1,211,258	-	-	-	1,211,258	-	1,211,258
Supportive Employment	511,810	-	-	-	511,810	-	511,810
Adults Multi Service	7,792,148	-	-	-	7,792,148	-	7,792,148
Housing / Independent Living	3,591,130	-	-	-	3,591,130	-	3,591,130
Assertive Community Treatment	895,172	-	-	-	895,172	-	895,172
Acute Care	3,043,269	-	-	-	3,043,269	-	3,043,269
Non-BBH funded program services	557,297	141,572	-	141,572	698,869	-	698,869
Contributions	-	12,964	-	12,964	12,964	(12,964)	-
Total program expenses	26,190,561	154,536	-	154,536	26,345,097	(12,964)	26,332,133
Administrative expenses	1,890,611	-	-	-	1,890,611	-	1,890,611
Total expenses	28,081,172	154,536	-	154,536	28,235,708	(12,964)	28,222,744
Change in net assets from operations	611,473	(33,996)	82,423	48,427	659,900	-	659,900
Non-operating revenue and expenses:							
Interest income	127,609	9,098	-	9,098	136,707	-	136,707
Investment income / (loss)	139,208	-	-	-	139,208	-	139,208
Fair value gain on interest rate swap	(30,828)	-	-	-	(30,828)	-	(30,828)
Fraud loss	(43,101)	-	-	-	(43,101)	-	(43,101)
Change in net assets	804,361	(24,898)	82,423	57,525	861,886	-	861,886
Net assets, beginning of year	10,761,056	80,384	390,538	470,922	11,231,978	-	11,231,978
Prior period adjustment	(177,973)	-	-	-	(177,973)	-	(177,973)
Net assets, beginning of year - restated	10,583,083	80,384	390,538	470,922	11,054,005	-	11,054,005
Net assets, end of year	$ 11,387,444	$ 55,486	$ 472,961	$ 528,447	$ 11,915,891	$ -	$ 11,915,891

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE
Analysis of Accounts Receivable
For the Year Ended June 30, 2025

	Accounts Receivable Beginning of Year	Gross Fees	Contractual Allowances and Other Discounts Given	Cash Receipts	Change in Allowance	Accounts Receivable End of Year
Clients	$ 354,851	$ 1,934,498	$ (1,472,374)	$ (216,648)	$ -	$ 600,327
Insurance companies	378,855	4,924,486	(2,276,631)	(2,686,261)	-	340,449
Medicaid	441,709	25,713,387	(1,559,024)	(23,982,536)	-	613,536
Medicare	84,474	1,254,344	(464,278)	(648,261)	-	226,279
Allowance	(302,947)	-	-	-	(235,945)	(538,892)
Total	$ 956,942	$ 33,826,715	$ (5,772,307)	$ (27,533,706)	$ (235,945)	$ 1,241,699

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT
Schedule of Program Revenues and Expenses
For the Year Ended June 30, 2025

	Children	Collaborative Care	Elders	Supportive Employment	Adults Multi Service	Housing / Independent Living	Assertive Community Treatment	Acute Care	Other Non-BBH	Total Program Services	Admin-istrative	Total Agency
Public support and revenues:												
Public support:												
Federal	$ 95,300	$ 43,578	$ -	$ -	$ 38,292	$ 1,269,005	$ 6,948	$ 6,948	$ -	$ 1,460,071	$ -	$ 1,460,071
State of New Hampshire - BBH	130,242	35,586	885	382	181,277	1,066,175	238,236	2,541,062	519	4,194,364	-	4,194,364
State and local funding	-	-	-	-	5,400	-	-	-	-	5,400	-	5,400
Other public support	8,000	-	-	-	55,000	-	-	-	-	63,000	13,400	76,400
Total public support	233,542	79,164	885	382	279,969	2,335,180	245,184	2,548,010	519	5,722,835	13,400	5,736,235
Revenues:												
Program service fees, net	11,310,932	1,954,266	1,317,619	268,900	9,037,264	1,696,896	913,595	1,034,678	520,258	28,054,408	-	28,054,408
Other service income	129,308	88,582	37,943	-	-	-	-	4,000	34,797	294,630	-	294,630
Rental income	2,922	1,031	344	-	1,805	344	86	859	258	7,649	946	8,595
Other	1,296	387	189	97	1,631	530	178	588	322	5,218	3,832	9,050
Total revenues	11,444,458	2,044,266	1,356,095	268,997	9,040,700	1,697,770	913,859	1,040,125	555,635	28,361,905	4,778	28,366,683
Total public support and revenues	11,678,000	2,123,430	1,356,980	269,379	9,320,669	4,032,950	1,159,043	3,588,135	556,154	34,084,740	18,178	34,102,918
Total expenses	7,623,881	2,239,520	1,176,837	399,241	9,069,961	3,814,755	1,000,337	3,425,451	652,665	29,402,648	2,163,937	31,566,585
Change in net assets from operations	4,054,119	(116,090)	180,143	(129,862)	250,708	218,195	158,706	162,684	$ (96,511)	4,682,092	(2,145,759)	2,536,333
Non-operating revenue and expenses:												
Fraud loss recovery	-	-	-	-	-	-	-	-	-	-	362,085	362,085
Interest income	-	-	-	-	-	-	-	-	-	-	243,614	243,614
Investment income / (loss)	-	-	-	-	-	-	-	-	-	-	310,310	310,310
Fair value gain on interest rate swap	-	-	-	-	-	-	-	-	-	-	(37,714)	(37,714)
Total non-operating	-	-	-	-	-	-	-	-	-	-	878,295	878,295
Change in net assets	$ 4,054,119	$ (116,090)	$ 180,143	$ (129,862)	$ 250,708	$ 218,195	$ 158,706	$ 162,684	$ (96,511)	$ 4,682,092	$ (1,267,464)	$ 3,414,628

See Independent Auditor's Report

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
D/B/A CLM CENTER FOR LIFE MANAGEMENT
Schedule of Program Expenses
For the Year Ended June 30, 2025

	Children	Collaborative Care	Elders	Supportive Employment	Adults Multi Service	Housing / Independent Living	Assertive Community Treatment	Acute Care	Other Non-BBH	Program Services	Admin-istrative	Total Agency
Personnel costs:												
Salaries and wages	$ 5,440,066	$ 1,597,052	$ 861,618	$ 302,599	$ 6,558,709	$ 1,320,190	$ 687,533	$ 2,445,052	$ 340,083	$ 19,552,902	$ 1,249,495	$ 20,802,397
Employee benefits	964,874	284,639	167,320	31,206	1,192,121	285,458	154,993	328,528	43,099	3,452,238	251,291	3,703,529
Payroll taxes	392,434	115,367	59,500	27,175	466,822	98,684	49,838	195,320	23,901	1,429,041	86,575	1,515,616
Accounting/audit fees	-	-	-	-	-	-	-	-	-	-	56,059	56,059
Advertising	17,919	4,460	1,399	873	19,851	3,108	1,190	16,016	14,721	79,537	37,481	117,018
Conferences, conventions and meetings	17,409	2,520	942	407	11,880	2,340	854	2,188	540	39,080	3,202	42,282
Depreciation	114,441	34,742	13,547	3,104	100,712	28,505	10,258	41,303	10,252	356,864	146	357,010
Equipment rental	9,897	2,903	1,544	578	10,638	3,187	1,145	3,914	916	34,722	466	35,188
Insurance	165	66	66	-	297	-	205	3,703	33	4,535	119,567	124,102
Interest expense	32,081	11,323	3,774	-	30,194	3,774	944	9,435	33,264	124,789	21,221	146,010
Legal fees	3,695	1,414	399	389	6,110	1,745	655	2,419	390	17,216	75,906	93,122
Membership dues	2,604	237	148	75	10,224	755	258	278	2,045	16,624	51,262	67,886
Occupancy expenses	147,588	42,951	14,317	-	90,167	1,879,806	3,812	45,619	10,737	2,234,997	294	2,235,291
Office expenses	101,015	28,895	11,939	7,350	120,465	42,321	13,228	45,425	7,279	377,917	64,263	442,180
Other expenses	908	223	104	33	946	331	61	235	62	2,903	914	3,817
Other professional fees	225,730	71,648	29,587	11,827	254,707	75,909	24,079	211,066	25,493	930,046	129,620	1,059,666
Program supplies	59,617	17,508	6,993	1,771	61,239	26,652	5,047	65,195	139,722	383,744	13,618	397,362
Travel	93,438	23,572	3,640	11,854	134,879	41,990	46,237	9,755	128	365,493	2,557	368,050
Total expenses	$ 7,623,881	$ 2,239,520	$ 1,176,837	$ 399,241	$ 9,069,961	$ 3,814,755	$ 1,000,337	$ 3,425,451	$ 652,665	$ 29,402,648	$ 2,163,937	$ 31,566,585

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VICTOR TOPO

[redacted]

President/Chief Executive Officer

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

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

Professional Experience

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

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

Key results:

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

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

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

Key results:

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

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

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

Key results:

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

EDUCATION

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

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

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

BOARD/LEADERSHIP POSITIONS

Heritage United Way – Board of Directors

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

Statewide Evidenced Based Practice Committee – Co-Chair

Greater Salem Chamber of Commerce – Board of Directors

Behavioral Health Network – Board of Directors

Greater Derry/Londonderry Chamber of Commerce – Board of Directors

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

Greater Salem Leadership Program – Graduate, Class of 2001

Steve Arnault

Objective

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

Professional Experience

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

Healthcare Systems Align.com

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

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

www.centerforlifemanagement.org

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

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

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

Steve Arnault

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

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

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

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

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

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

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

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

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

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

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

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

603.965.0678

Steve Arnault

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

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

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

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

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

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

Teaching & Educational Experience

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

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

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

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

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

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

DIANA LACHAPELLE, CPA

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

Core Qualifications

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

PROFESSIONAL EXPERIENCE

VICE PRESIDENT – CHIEF FINANCIAL OFFICER

The Mental Health Center for Southern New Hampshire d.b.a. Center for Life Management, Derry, NH March 2020 to present

Provide leadership and direction in the areas of finance, revenue cycle and cash management. Develop, implement and evaluate strategic plans to improve operating performance.

CHIEF EXECUTIVE OFFICER

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

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

Key contributions and results:

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

CONTROLLER/CHIEF FINANCIAL OFFICER

Encompass Health Rehabilitation Hospital (formerly HealthSouth), Concord, NH January 2012 to January 2018

Responsible for all financial aspects of the hospital including the development of the annual operating plan, monthly analysis of results and execution of corrective actions as needed to ensure achievement of planned results. Chief liaison between corporate finance and the hospital.

Key contributions and results:

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

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

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

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

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

AUDITOR
Ernst & Young, Manchester, NH 1989-1992

EDUCATION & CERTIFICATION

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

SYSTEM EXPERIENCE

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