



Lori A. Weaver
Interim Commissioner

Katja S. Fox
Director

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

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May 11, 2023

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed \$576,000 to provide specialized services to individuals with serious mental illnesses or co-occurring serious mental illness and substance use disorders, who are imminently at risk of, or experiencing homelessness, with the option to renew for up to five (5) additional years, effective upon Governor and Council approval or July 1, 2023, whichever is later, through June 30, 2025. 100% Federal Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
The Community Council of Nashua, N.H. d/b/a Greater Nashua Mental Health	154112	Brookline, Amherst, Hollis, Merrimack, Nashua, Milford, Mont Vernon, Hudson, Litchfield, Mason	\$144,000
The Mental Health Center of Greater Manchester, Inc.	177184	Auburn, Bedford, Candia, Goffstown, Hooksett, Londonderry, Manchester, New Boston	\$144,000
The Mental Health Center of Southern New Hampshire d/b/a The Center for Life Management	174116	Atkinson, Chester, Danville, Derry, Hampstead, Newton, Pelham, Plaistow, Salem, Sandown, Windham	\$144,000
Riverbend Community Mental Health, Inc.	177192	Allenstown, Andover, Boscawen, Bow, Bradford, Canterbury, Chichester, Concord, Danbury, Deering, Dunbarton, Epsom, Franklin, Henniker, Hill, Hillsboro, Hopkinton, Loudon, New London, Newbury, Northfield, Pembroke, Penacook, Pittsfield, Salisbury, Sutton, Warner, Weare, Webster, Wilmot, Windsor	\$144,000
		Total:	\$576,000

Funds are anticipated to be available in State Fiscal Years 2024 and 2025, 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 provide specialized services to individuals with serious mental illnesses or co-occurring serious mental illness and substance use disorders, who are imminently at risk of, or experiencing homelessness in accordance with Substance Abuse and Mental Health Services Administration (SAMHSA) and Projects for Assistance in Transition from Homelessness (PATH) program guidance. The goal of these services is to connect individuals to housing, mainstream mental health and supportive services as a method of working towards the elimination of homelessness for this population. These efforts help individuals exit homelessness, secure safe and stable housing, improve their health, and live a self-directed, purposeful life.

Approximately 700 individuals will be served during State Fiscal Years 2024 and 2025.

The Contractors will serve adults 18 years of age or older, who are experiencing homelessness or who are at risk of becoming homeless, and have a serious mental illness and/or co-occurring substance use disorder. The Contractors will provide or refer clients to services including but not limited to:

- Outreach Services.
- Screening and diagnostic treatment services.
- Habilitation and rehabilitation services.
- Mental Health Services.
- Veteran Services.
- Alcohol and drug treatment services.
- Childcare.
- Case management services.
- Housing stability services.

The Department will monitor Contractor performance by the following measures:

- Number of contacted persons experiencing homelessness with SMI or co-occurring disorders who became enrolled in PATH services.
- Number of enrolled PATH individuals referred to and who will community mental health services.
- Number of person referred to and who will attain housing.

The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from March 2, 2023 through March 30, 2023. The Department received seven (7) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to five (5) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, communities across the state may see a rise in unsheltered homelessness, reduction exits to permanent housing for unsheltered individuals and reduction of mental health and substance use disorder connections for unsheltered individuals.

Source of Federal Funds: Assistance Listing Number #93.150, FAIN #TBD

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

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET**

**05-95-42-423010-79260000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS,
HHS: HUMAN SERVICES, HOMELESS & HOUSING, PATH GRANT
100% Federal Funds**

The Community Council of Nashua, N.H. d/b/a Greater Nashua Mental Health Vendor #154112

State Fiscal Year	Class / Account	Class Title	Job Number	Amount
2024	074-500589	Contracts for Program Services	42307150	\$72,000.00
2025	074-500589	Contracts for Program Services	42307150	\$72,000.00
		Sub Total		\$144,000.00

The Mental Health Center of Greater Manchester Vendor #177184

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2024	074-500589	Contracts for Program Services	42307150	\$72,000.00
2025	074-500589	Contracts for Program Services	42307150	\$72,000.00
		Sub Total		\$144,000.00

The Mental Health Center of Southern NH d/b/a The Center for Life Management Vendor #174116

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2024	074-500589	Contracts for Program Services	42307150	\$72,000.00
2025	074-500589	Contracts for Program Services	42307150	\$72,000.00
		Sub Total		\$144,000.00

Riverbend Community Mental Health, Inc. Vendor #177192

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount
2024	074-500589	Contracts for Program Services	42307150	\$72,000.00
2025	074-500589	Contracts for Program Services	42307150	\$72,000.00
		Sub Total		\$144,000.00

Overall Total	\$576,000.00
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New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2024-DBH-02-PATHH
 Project Title Projects for Assistance in the Transition from Homelessness (PATH)

	Maximum Points Available	Greater Nashua Mental Health	The Mental Health Center of Greater Manchester	Monadnock Family Services	The Center for Life Management	Riverbend Community Mental Health, Inc.	Merrimack Valley - Assistance Program	Tri-County CAP
Technical								
Experience (Q1)	25	25	25	20	24	24	15	16
Service Provision (Q2)	30	25	28	25	26	29	19	19
Evidenced Based Practices (Q3)	15	12	15	14	12	13	11	11
Staffing (Q4)	15	11	14	8	8	13	11	9
Lived Experience (Q5)	15	13	14	7	10	9	10	6
TOTAL POINTS	100	86	96	74	80	88	66	61

TOTAL PROPOSED VENDOR COST *Not Applicable - No Cost Proposal for RFA*

Reviewer Name	Title
1. Maridy Reagan	Prog Planning & Review Specialist
2. Travis Newton	Homeless Outreach Service Coord
3. Kristiane Schott	CoC Administrator II
4. Robert O'Hannon	Development Specialist

Subject: RFA-2024-DBH-02-PATHH-01 / Projects for Assistance in the Transition from Homelessness

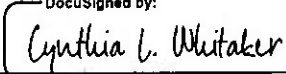
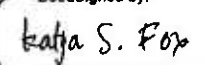
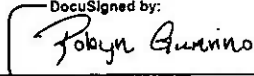
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name The Community Council of Nashua, N.H. d/b/a Greater Nashua Mental Health		1.4 Contractor Address 100 West Pearl Street, Nashua, NH, 03060	
1.5 Contractor Phone Number (603) 889-6147	1.6 Account Number 05-95-42-423010-79260000	1.7 Completion Date 6/30/2025	1.8 Price Limitation \$144,000.00
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 5/26/2023		1.12 Name and Title of Contractor Signatory Cynthia L. Whitaker President and CEO	
1.13 State Agency Signature DocuSigned by:  Date: 5/30/2023		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/30/2023			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 5/26/2023

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

7. PERSONNEL.

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

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

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

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

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

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

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)
EXHIBIT A**

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

- 1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:
 - 3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective upon G&C approval or July 1, 2023, whichever is later.
- 1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
 - 3.3. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:
 - 12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

DS
CW

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide PATH-funded services in accordance with Substance Abuse and Mental Health Services Administration (SAMHSA) and Projects for Assistance in Transition from Homelessness (PATH) program guidance to clients with serious mental illness or who have both serious mental illness and substance use disorders and are homeless or at imminent risk of becoming homeless.
- 1.2. The Contractor must ensure services are available in the towns/cities of: Brookline, Amherst, Hollis, Merrimack, Nashua, Milford, Mont Vernon, Hudson, Litchfield and Mason.
- 1.3. For the purposes of this Agreement, all references to days mean calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide or refer clients to services including, but not limited to:
 - 1.4.1. Outreach Services (Street Outreach and Supportive Services Only).
 - 1.4.2. Screening and diagnostic treatment services.
 - 1.4.3. Habilitation and rehabilitation services.
 - 1.4.4. Mental Health Services.
 - 1.4.5. Veteran Services, as appropriate.
 - 1.4.6. Alcohol and drug treatment services.
 - 1.4.7. Childcare.
 - 1.4.8. Case management services that include, but are not limited to:
 - 1.4.8.1. Assisting clients with obtaining services and coordinating services.
 - 1.4.8.2. Assisting clients with obtaining income support services, including but not limited to:
 - 1.4.8.2.1. Housing assistance.
 - 1.4.8.2.2. Food Stamps.
 - 1.4.8.2.3. Supplemental Security Income/Social Security Disability Insurance (SSI/SSDI) or other disability and financial benefits Referrals for additional services as may be appropriate, including referrals to Primary Care Services.
 - 1.4.8.3. Supportive services in residential settings.

RFA-2024-DBH-02-PATHH-01

B-2.0

Contractor Initials

DS
CW

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

EXHIBIT B

- 1.4.8.4. Housing stability services including but not limited to:
 - 1.4.8.4.1. Emergency homeless shelters services.
 - 1.4.8.4.2. Continuum of Care programs.
 - 1.4.8.4.3. Assistance with housing applications through state or local housing authorities.
 - 1.4.8.4.4. Assistance with Security Deposit or first month's rent.
- 1.5. The Contractor must ensure their staff and supervisors are trained in and have an understanding of:
 - 1.5.1. SAMHSA and PATH requirements;
 - 1.5.2. Program expectations;
 - 1.5.3. PATH guidance as provide in-person and in writing by SAMHSA and PATH staff;
 - 1.5.4. Requirements for confidentiality and security safeguards of information including obtaining appropriate individual consent and providing adequate notice of nondisclosure prior to any referral in compliance with state and federal laws and regulations;
 - 1.5.5. Social Security Outreach, Access and Recovery (SOAR); and
 - 1.5.6. Technical assistance providers and the Bureau of Housing Supports.
- 1.6. The Contractor must obtain PATH program manuals, reporting guidance, including definitions and data standards, training webinars and other training materials for Homeless Programs including PATH on the PATH Data Exchange (PDX) and the SAMHSA website.
- 1.7. The Contractor must enter client data into the Homeless Management Information System, as described in the NH HMIS Policy and Procedure Manual.
- 1.8. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.9. The Contractor must participate in the planning and collaboration of local continuum of care committees affecting PATH clients.
- 1.10. The Contractor must maintain individual client service records for PATH-Enrolled Individuals, where each client service record will contain at a minimum:
 - 1.10.1. All contacts between a PATH-funded worker or workers and an individual who is potentially PATH eligible or enrolled in PATH must

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

EXHIBIT B

be entered into HMIS;

- 1.10.2. A statement of the presenting problem(s) as described by the PATH-Enrolled Individual, as reported by the referral source and as assessed by the screener;
- 1.10.3. Documentation of homelessness or chronic homelessness;
- 1.10.4. The context of the referral;
- 1.10.5. The condition and functioning of the PATH-Enrolled Individual at the time of initial assessment and subsequently;
- 1.10.6. The history and symptoms of the PATH-Enrolled Individual Mental Illness or co-occurring disorder reported and observed;
- 1.10.7. An assessment of each PATH client's basic needs, including legal and safety issues, cultural considerations, and Substance Use Disorder, as appropriate;
- 1.10.8. An assessment of the PATH-Enrolled Individual's service needs;
- 1.10.9. A service plan; and
- 1.10.10. Regular notation of PATH client progress service plan accomplishment, including to transfer to other mainstream services.

1.11. Intended Use Plan (IUP) Services

- 1.11.1. The Contractor must provide an IUP to the Department annually which will be the basis of the PATH services and activities.
- 1.11.2. The Contractor must ensure services will be culturally competent, professional, and effective.
- 1.11.3. The Contractor must ensure services will be provided in the least intrusive manner in locations where PATH Eligible Individuals may be found and served.
- 1.11.4. The Contractor must aim to achieve or exceed national PATH Government Performance and Results Act (GPRA) performance measures in delivery and costs of services. (Please see Page 135, Outputs and Outcomes Table of Fiscal Year 2023 Justification of Estimates for Appropriations Committees (samhsa.gov)).
- 1.11.5. The Contractor must submit an IUP to BHS annually, to enable BHS to meet the federal submission requirements of the annual federal FOA for PATH funds. Each IUP must provide projected summary of performance in the following outcome measures:
 - 1.11.5.1. Number of homeless adults to be contacted;



**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

EXHIBIT B

- 1.11.5.2. Number of contacted persons experiencing homelessness with SMI or co-occurring disorders who became enrolled in PATH services;
 - 1.11.5.3. Number of adult persons contacted using PATH funds that are literally homeless;
 - 1.11.5.4. Number of enrolled PATH individuals referred to and who will receive community mental health services;
 - 1.11.5.5. Number of person referred to and who will attain housing;
 - 1.11.5.6. Number of persons referred to and who will attain substance use disorder treatment services;
 - 1.11.5.7. Number of staff trained in SOAR; and
 - 1.11.5.8. Budget and Budget detail/narrative.
- 1.12. The Contractor must ensure staff participate in training as deemed necessary by the Department.
- 1.13. Reporting**
- 1.13.1. The Contractor must submit quarterly and annual reports that meet federal and state law and regulations for HMIS data to the Department including but not limited to:
 - 1.13.1.1. Demographic information on contacts and enrolled clients, reporting age, gender, race/ethnicity, veteran status, prior/current residence, substance use disorder, length of time outdoors;
 - 1.13.1.2. Detailed narrative budget yearly;
 - 1.13.1.3. Number of persons experiencing homelessness contacted;
 - 1.13.1.4. Percentage of contacted persons experiencing homelessness with serious mental illness who become enrolled in services;
 - 1.13.1.5. The number of current enrolled clients receiving services, including community mental health services;
 - 1.13.1.6. Services and referrals provided to outreached and enrolled clients;
 - 1.13.1.7. Number of PATH providers trained on SOAR to ensure eligible homeless clients are receiving benefits; and
 - 1.13.1.8. Number of persons enrolled who attained housing or other supportive services.



**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

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1.14. Performance Measures

- 1.14.1. The Department will monitor Contractor performance by ensuring the Contractor provides key data and metrics in a format and at a frequency specified by the Department for the following performance measures:
- 1.14.1.1. Ninety (90%) of persons enrolled into Street Outreach or Supportive Services Only projects will be provided permanent housing referrals.
 - 1.14.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach or Supportive Services Only project will be provided referrals to ongoing community resources, including community mental health.
 - 1.14.1.3. Five percent (5%) of persons served will exit to permanent housing destinations as a result of street outreach or supportive service only services.
 - 1.14.1.4. Sixty four percent 64% (or updated GPRA measure) of PATH enrolled households will receive community mental health services.
 - 1.14.1.5. Fifty seven percent 57% (or updated GPRA measure) of contacted persons experiencing homelessness will be enrolled in services.

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. The Contractor agrees that, to the extent future state or federal

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

EXHIBIT B

legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

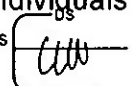
3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Eligibility Determinations

3.4.1. If the Contractor is permitted to determine the eligibility of individuals



**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

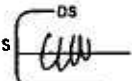
EXHIBIT B

such eligibility determination must be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

- 3.4.2. Eligibility determinations must be made on forms provided by the Department for that purpose and must be made and remade at such times as are prescribed by the Department.
- 3.4.3. In addition to the determination forms required by the Department, the Contractor must maintain a data file on each recipient of services hereunder, which file must include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor must furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 3.4.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services must be permitted to fill out an application form and that each applicant or re-applicant must be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

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



**New Hampshire Department of Health and Human Services
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services.

- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

5. Background Checks

- 5.1.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 5.1.1.1. A criminal background check, at the selected Vendor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 5.1.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

6. Privacy Impact Assessment

- 6.1.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:
 - 6.1.1.1. How PII is gathered and stored;
 - 6.1.1.2. Who will have access to PII;
 - 6.1.1.3. How PII will be used in the system;
 - 6.1.1.4. How individual consent will be achieved and revoked; and

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**New Hampshire Department of Health and Human Services
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6.1.1.5. Privacy practices.

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

7. Department Owned Devices, Systems and Network Usage

7.1.1. If Contractor End Users (as defined in Exhibit K, DHHS Information Security Requirements) are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, the Contractor must:

7.1.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

7.1.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

7.1.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

7.1.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

7.1.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

7.1.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

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**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

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- 7.1.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems";
- 7.1.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 7.1.1.9. Agree when utilizing the Department's email system:
 - 7.1.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
 - 7.1.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
 - 7.1.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."
- 7.1.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:
- 7.1.1.11. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.
- 7.1.1.12. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Contract and annually throughout the Contract term.

**New Hampshire Department of Health and Human Services
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7.1.1.13. Agree End User's will only access the Department' intranet to view the Department's Policies and Procedures and Information Security webpages.

7.1.1.14. Agree, if any End User is found to be in violation of any of the above-Department terms and conditions of the Contract, said End User may face removal from the Contract, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

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

7.1.2. Workspace Requirement

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

8. Contract End-of-Life Transition Services

8.1.1. General Requirements

8.1.1.1. If applicable, upon termination or expiration of the Contract the Parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

8.1.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End

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Projects for Assistance in the Transition from Homelessness (PATH)**

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

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

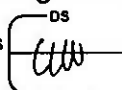
8.1.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Contract.

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

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

8.1.2. Completion of Transition Services

8.1.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from



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the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

8.1.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of Exhibit K: DHHS Information Security Requirements.

8.1.3. Disagreement over Transition Services Results

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

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Projects for Assistance in the Transition from Homelessness (PATH)
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% Federal funds, as awarded by the US Department of Health and Human Services, Substance Abuse and Mental Health Administration, Projects for Assistance in Transition from Homelessness (PATH), Assistance Living Number 93.150, FAIN TBD.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.dbhinvoicesmhs@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

RFA-2024-DBH-02-PATHH-01

C-2.0

Contractor Initials



**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)
EXHIBIT C**

6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
 - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
 - 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions



**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)
EXHIBIT C**

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.



Exhibit C-1, Budget
 New Hampshire Department of Health and Human Services
 Projects for Assistance In the Transition from Homelessness (PATH)

Contractor: The Community Council of Nashua dba Greater Nashua Mental Health
 Budget Period: SFY 2024 (7/1/23 - 6/30/2024)

PATH Intended Use Plans- Budget

White line items: Fixed

Yellow line items: Subrecipient complete

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
A. Personnel Costs									
Position	Name	Annual Salary	% of Time Spent on PATH	PATH- Funded FTE	PATH Funded Salary	Matched Dollars	Cash or In Kind	Total Dollars	Budget Narrative
Outreach Worker	Susan Mead	\$ 64,297.80	85.00%	0.85	\$ 54,653.13			\$ 54,653.13	Outreach worker will perform street outreach services and requirements for the PATH program.
				Totals	\$ 54,653.13	\$ -		\$ 54,653.13	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
B. Fringe Benefits									
				Totals	\$ 14,641.87	\$ 1,754.07	Cash	\$ 16,395.94	Fringe rate used is 30% of employee salary. Benefits include health insurance, taxes, 403b match and any other employer deductions.

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
C. Travel									
				Totals	\$ 500.00	\$ -		\$ 500.00	This will be for mileage reimbursement for staff member to and from outreach events.

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
D. Equipment *Subrecipients must receive prior approval if using PATH funds to purchase Equipment (Items \$5000/unit or higher)									
E. Supplies									
				Totals	\$ 1,000.00	\$ -		\$ 1,000.00	This will be for any outreach items that will be provided by Outreach worker.

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
G. Housing									
				Totals	\$ -	\$ -		\$ -	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
H. Other									
				Totals	\$ 1,205.00	\$ -		\$ 1,205.00	This is to cover various method of communication, not to exceed approximately \$100 per month.

I. Total Direct Costs				Totals A-I	\$ 72,000.00	\$ 1,754.07		\$ 73,754.07	
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Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
J. Indirect Costs									
				Totals	\$ -	\$ 18,000.00	Cash	\$ 18,000.00	This is to cover 20.0% for administrative support.

Match Source	Source(s) of Match Dollars:	IN KIND	CASH
			\$19,754.07 from Greater Nashua Mental Health Checking account

Program Information	
Estimated Number of Persons to be Contacted:	75
Estimated Number of Persons to be Enrolled:	60
Estimated Number of Persons to be Contacted who are Literally Homeless:	30
Number Staff trained in SOAR:	0
Number of PATH-funded consumers assisted through SOAR:	0


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 Contractor Initials: 
 Date: 5/26/2023

Exhibit C-2, Budget
 New Hampshire Department of Health and Human Services
 Projects for Assistance in the Transition from Homelessness (PATH)

Contractor: The Community Council of Nashua dba Greater Nashua Mental Health
 Budget Period: SFY 2025 (7/1/24 - 6/30/2025)

PATH Intended Use Plans- Budget

White Line Items: Fixed
 Yellow Line Items: Subrecipients complete

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
A. Personnel Costs									
Position	Name	Annual Salary	% of Time Spent on PATH	PATH-Funded FTE	PATH Funded Salary	Matched Dollars	Cash or In Kind	Total Dollars	Budget Narrative
Outreach Worker	Susan Mead	\$ 66,226.73	85.00%	0.85	\$ 56,292.72			\$ 56,292.72	Outreach worker will perform street outreach services and requirements for the PATH program.
Totals					\$ 56,292.72	\$ -		\$ 56,292.72	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
B. Fringe Benefits									
Totals					\$ 13,002.78	\$ 3,885.55	Cash	\$ 16,887.83	Fringe rate used is 30% of employee salary. Benefits include health insurance, taxes, 403b match and any other employer deductions.

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
C. Travel									
Mileage Reimbursement		\$ 500.00		\$ 500.00	This will be for mileage reimbursement for staff member to and from outreach events.				
Totals					\$ 500.00	\$ -		\$ 500.00	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
D. Equipment *Subrecipients must receive prior approval if using PATH funds to purchase Equipment (items \$5000/units or higher)					

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
E. Supplies									
Client: Outreach Supplies/ Hygiene Kits/ Misc		\$ 1,000.00		\$ 1,000.00	This will be for any outreach items that will be provided by Outreach worker.				
Totals					\$ 1,000.00	\$ -		\$ 1,000.00	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
G. Housing									
Totals					\$ -	\$ -		\$ -	


Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
I. Other									
Office: Utilities/Telephone/Internet:		\$ 1,205.00		\$ 1,205.00	This is to cover various method of communication, not to exceed approximately \$100 per month.				
Totals					\$ 1,205.00	\$ -		\$ 1,205.00	

J. Total Direct Costs				Totals A-I	\$ 72,000.00	\$ 3,885.55		\$ 75,885.56
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Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
K. Indirect Costs					
Totals		\$ 18,000.00	Cash	\$ 18,000.00	This is to cover 20.0% for administrative support

Source(s) of Match Dollars:	IN KIND	
	CASH	\$21,885.55 from Greater Nashua Mental Health checking account

Program Information	
Estimated Number of Persons to be Contacted:	75
Estimated Number of Persons to be Enrolled:	60
Estimated Number of Persons to be Contacted who are Literally Homeless:	30
Number Staff trained in SOAR:	0
Number of PATH-funded consumers assisted through SOAR:	0

DS
 Contractor Initials: 
 Date: 5/26/2023



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: Greater Nashua Mental Health

5/26/2023


Date

DocuSigned by:

Cynthia L. Whitaker

Name: Cynthia L. whitaker

Title: President and CEO

Vendor Initials 
Date 5/26/2023



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Vendor Name: Greater Nashua Mental Health

5/26/2023

Date


DocuSigned by:

Cynthia L. Whitaker

Name: Cynthia L. Whitaker

Title: President and CEO

Exhibit E – Certification Regarding Lobbying

Vendor Initials 

Date 5/26/2023

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

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New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Greater Nashua Mental Health

5/26/2023

Date

DocuSigned by:
Cynthia L. Whitaker
Name: Cynthia L. Whitaker
Title: President and CEO

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CUW
Contractor Initials
Date 5/26/2023



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Contractor Initials

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Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

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

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

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Greater Nashua Mental Health

5/26/2023

Date

DocuSigned by:

Cynthia L. Whitaker

Name: Cynthia L. whitaker

Title: President and CEO

Exhibit G

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Contractor Initials

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CUW



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Greater Nashua Mental Health

5/26/2023

Date

DocuSigned by:

Cynthia L. Whitaker

Name: Cynthia L. Whitaker

Title: President and CEO

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CUW

Contractor Initials

5/26/2023

Date



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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Exhibit I
 Health Insurance Portability Act
 Business Associate Agreement
 Page 1 of 6

Contractor Initials

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Date 5/26/2023



New Hampshire Department of Health and Human Services

Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

3/2014

Contractor Initials

AW

Date 5/26/2023



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials

Date 5/26/2023



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Greater Nashua Mental Health

The State

Name of the Contractor

Katja S. Fox

Cynthia L. Whitaker

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Cynthia L. whitaker

Name of Authorized Representative
Director

Name of Authorized Representative

Title of Authorized Representative

President and CEO

Title of Authorized Representative

5/30/2023

5/26/2023

Date

Date



**New Hampshire Department of Health and Human Services
Exhibit J**

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

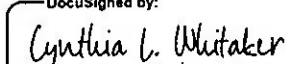
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees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


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

Contractor Name: Greater Nashua Mental Health

5/26/2023

Date

DocuSigned by:

 Name: Cynthia L. Whitaker
 Title: President and CEO

Contractor Initials 
 Date 5/26/2023



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

1. The UEI (SAM.gov) number for your entity is: KLQ5SMKH3NJ1

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

 x NO YES

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

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

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

 NO YES

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

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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: 0006206726



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 April A.D. 2023.

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

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: 0006206714



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 April A.D. 2023.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, James Jordan, 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 Community Council of Nashua, NH d/b/a 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 May 24, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)


VOTED: That Cynthia L Whitaker, PsyD, MLADC, President & Chief Executive Officer (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Community Council of Nashua, NH d/b/a 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 **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: 5/24/23



Signature of Elected Officer
Name: James Jordan
Title: Board Chair
Greater Nashua Mental Health



Greater Nashua Mental Health

Mission Statement

Empowering all people to thrive through excellent care, community engagement, and a commitment to innovation and growth.



FINANCIAL STATEMENTS

June 30, 2022

(With Comparative Totals for June 30, 2021)

With Independent Auditor's Report





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, 2022, 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, 2022, 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.

Basis for Opinion

We conducted our audit in accordance with U.S. generally accepted auditing standards. 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.

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. generally accepted accounting principles, 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. 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.

Board of Directors
The Community Council of Nashua, NH, Inc.
d/b/a Greater Nashua Mental Health
Page 2

In performing an audit in accordance with U.S. 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 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.

Report on Summarized Comparative Information

We have previously audited the Organization's 2021 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 28, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 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
October 31, 2022

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH**

Statement of Financial Position

June 30, 2022

(With Comparative Totals for June 30, 2021).

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and cash equivalents	\$ 15,290,931	\$11,248,237
Accounts receivable, net of allowance for doubtful accounts and contractuals of \$222,078 in 2022 and \$226,715 in 2021	1,356,320	1,868,512
Investments	1,990,726	2,145,270
Prepaid expenses	253,732	282,051
Property and equipment, net	<u>3,117,476</u>	<u>2,798,099</u>
Total assets	<u>\$ 22,009,185</u>	<u>\$18,342,169</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 273,782	\$ 221,939
Accrued payroll and related activities	1,821,811	1,169,301
Accrued vacation	520,835	483,361
Estimated third-party liability	683,358	-
Deferred revenue	<u>95,181</u>	<u>350,466</u>
Total liabilities	<u>3,394,967</u>	<u>2,225,067</u>
Net assets		
Without donor restrictions		
Undesignated	15,998,231	13,370,028
Board designated	<u>2,302,975</u>	<u>2,418,378</u>
Total without donor restrictions	18,301,206	15,788,406
With donor restrictions	<u>313,012</u>	<u>328,696</u>
Total net assets	<u>18,614,218</u>	<u>16,117,102</u>
Total liabilities and net assets	<u>\$ 22,009,185</u>	<u>\$18,342,169</u>

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, 2022
(With Comparative Totals for Year Ended June 30, 2021)**

	2022			Total 2021
	Without Donor Restrictions	With Donor Restrictions	Total	
Revenues and support				
Program service fees, net	\$ 18,583,127	\$ -	\$ 18,583,127	\$ 18,020,296
New Hampshire Bureau of Behavioral Health	4,018,116	-	4,018,116	3,390,523
Federal and state grants	927,473	-	927,473	871,173
Rental income	7,817	-	7,817	6,943
Contributions and support	154,903	-	154,903	137,705
Paycheck Protection Program (PPP) funding	-	-	-	2,071,084
Other	389,089	-	389,089	1,165,403
Total revenues and support	<u>24,080,525</u>	<u>-</u>	<u>24,080,525</u>	<u>25,663,127</u>
Expenses				
Program services				
Children's and adolescents' services	2,794,767	-	2,794,767	2,133,451
Adult services	5,752,634	-	5,752,634	5,080,510
Older adult services	590,749	-	590,749	561,822
Deaf services	489,789	-	489,789	384,316
Substance abuse disorders	797,363	-	797,363	678,873
Medical services	1,790,913	-	1,790,913	1,642,608
Other programs	3,154,994	-	3,154,994	2,044,300
Total program services	15,371,209	-	15,371,209	12,525,880
General and administrative	6,034,152	-	6,034,152	5,673,236
Development	46,961	-	46,961	33,390
Total expenses	<u>21,452,322</u>	<u>-</u>	<u>21,452,322</u>	<u>18,232,506</u>
Income from operations	<u>2,628,203</u>	<u>-</u>	<u>2,628,203</u>	<u>7,430,621</u>
Other income (loss)				
Investment return, annual appropriation	-	-	-	45,003
Investment return, net of fees and annual appropriation	25,094	3,590	28,684	(12,898)
Realized and unrealized (losses) gains on investments	(140,497)	(19,274)	(159,771)	303,297
Total other (loss) income	<u>(115,403)</u>	<u>(15,684)</u>	<u>(131,087)</u>	<u>335,402</u>
Excess of revenues and support and other income over expenses and change in net assets	2,512,800	(15,684)	2,497,116	7,766,023
Net assets, beginning of year	<u>15,788,406</u>	<u>328,696</u>	<u>16,117,102</u>	<u>8,351,079</u>
Net assets, end of year	<u>\$ 18,301,206</u>	<u>\$ 313,012</u>	<u>\$ 18,614,218</u>	<u>\$ 16,117,102</u>

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, 2022

	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
Revenues and support and other income											
Program service fees, net	\$ 4,486,775	\$ 9,484,255	\$ 1,663,659	\$ 671,241	\$ 314,292	\$ 1,127,279	\$ 834,235	\$ 18,581,736	\$ 1,391	\$ -	\$ 18,583,127
New Hampshire Bureau of Behavioral Health	225,410	1,117,069	1,450	326,658	487,758	160	1,800,360	3,958,865	59,251	-	4,018,116
Federal and state grants	250,241	50,000	-	-	1,000	-	626,232	927,473	-	-	927,473
Rental income	-	-	-	-	-	-	-	-	7,817	-	7,817
Contributions and support	-	500	-	-	-	-	41,443	41,943	1	112,959	154,903
Net investment loss	-	-	-	-	-	-	-	-	(131,087)	-	(131,087)
Other	-	373,425	-	-	1,000	-	-	374,425	14,664	-	389,089
Total revenues and support and other income (loss)	<u>\$ 4,962,426</u>	<u>\$ 11,025,249</u>	<u>\$ 1,665,109</u>	<u>\$ 997,899</u>	<u>\$ 804,050</u>	<u>\$ 1,127,439</u>	<u>\$ 3,302,270</u>	<u>\$ 23,884,442</u>	<u>\$ (47,963)</u>	<u>\$ 112,959</u>	<u>\$ 23,949,438</u>

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, 2022

	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
Total revenues and support and other income (loss)	\$ 4,962,426	\$ 11,025,249	\$ 1,665,109	\$ 997,899	\$ 804,050	\$ 1,127,439	\$ 3,302,270	\$ 23,884,442	\$ (47,963)	\$ 112,959	\$ 23,949,438
Expenses											
Salaries and wages	2,020,764	3,957,308	456,149	323,194	618,816	1,488,980	2,191,351	11,056,562	3,072,502	20,439	14,149,503
Employee benefits	409,415	725,938	63,799	44,090	81,196	173,686	339,729	1,837,853	434,761	6,608	2,279,222
Payroll taxes	207,052	315,619	36,586	26,228	49,157	95,863	174,425	904,930	191,684	1,602	1,098,216
Professional services	13,133	24,370	867	57,152	13,189	12,425	133,869	255,005	416,225	10,500	681,730
Staff development and recognition	5,721	11,335	809	5,714	12,550	3,719	8,738	48,586	72,708	-	121,294
Utilities	-	1,630	-	-	-	-	-	1,630	142,551	-	144,181
Occupancy	5	29,084	-	-	-	-	94,620	123,709	361,392	-	485,101
Supplies and equipment	17,712	12,914	-	2,214	3,085	3,353	105,644	144,922	229,411	253	374,586
Software and technology	1,125	100	-	-	-	600	4,959	6,784	384,825	1,811	393,420
Travel and meals	48,874	96,645	15,285	18,310	2,370	-	10,663	192,147	6,839	-	198,986
Communications	13,060	36,937	4,753	4,687	2,501	862	32,826	95,626	278,256	4,875	378,757
Client support	21,092	98,618	8	14	2,000	-	3,128	124,860	13,716	-	138,576
Insurance	-	1,414	-	-	-	-	4,883	6,297	278,949	-	285,246
Dues and publications	4,400	263	-	175	190	180	253	5,461	62,077	50	67,588
Other	-	370,249	-	-	-	-	903	371,152	29,498	563	401,213
Depreciation	32,414	70,210	12,493	8,011	12,309	11,245	49,003	195,685	58,758	260	254,703
Total expenses before allocation	2,794,767	6,752,634	590,749	489,789	797,363	1,790,913	3,154,994	15,371,209	6,034,152	46,961	21,452,322
General and administrative allocation	1,645,861	3,598,396	478,589	224,605	334,840	(663,474)	457,784	6,076,601	(6,082,115)	5,514	-
Total expenses	4,440,628	9,351,030	1,069,338	714,394	1,132,203	1,127,439	3,612,778	21,447,810	(47,963)	52,475	21,452,322
Change in net assets	\$ 621,798	\$ 1,674,219	\$ 595,771	\$ 283,505	\$ (328,153)	\$ -	\$ (310,508)	\$ 2,436,632	\$ -	\$ 60,484	\$ 2,497,116

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, 2022
(With Comparative Totals for Year Ended June 30, 2021)**

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Change in net assets	\$ 2,497,116	\$ 7,766,023
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	254,703	264,510
Net realized and unrealized losses (gains) on investments	159,771	(303,297)
Loss on disposal of assets	-	155,387
Changes in operating assets and liabilities		
Accounts receivable	512,192	685,302
Prepaid expenses	28,319	(146,036)
Accounts payable and accrued expenses	68,755	(22,783)
Accrued payroll and related activities	652,510	(171,105)
Accrued vacation	37,474	22,818
Estimated third-party liability	683,358	(18,681)
Deferred revenue	(255,285)	345,514
PPP funding	-	(2,052,284)
Net cash provided by operating activities	<u>4,638,913</u>	<u>6,525,368</u>
Cash flows from investing activities		
Purchases of investments	(973,632)	(1,087,243)
Proceeds from the sale of investments	968,405	1,062,635
Purchase of property and equipment	<u>(590,992)</u>	<u>(209,296)</u>
Net cash used by investing activities	<u>(596,219)</u>	<u>(233,904)</u>
Cash flows from financing activities		
Principal payments on notes payable	<u>-</u>	<u>(1,384,204)</u>
Net increase in cash and cash equivalents	4,042,694	4,907,260
Cash and cash equivalents, beginning of year	<u>11,248,237</u>	<u>6,340,977</u>
Cash and cash equivalents, end of year	<u>\$ 15,290,931</u>	<u>\$ 11,248,237</u>
Supplemental disclosures of noncash flow activities		
Acquisition of property and equipment included in accounts payable and accrued expenses	<u>\$ 65,370</u>	<u>\$ 82,282</u>

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**

Notes to Financial Statements

June 30, 2022

(With Comparative Totals for June 30, 2021)

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

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (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.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with 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. 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 and changes in net assets.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH**

Notes to Financial Statements

June 30, 2022

(With Comparative Totals for June 30, 2021)

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, 2021 financial statements, from which the summarized information was derived.

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 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 trends for each of its major payer sources of revenue to estimate the appropriate allowance for uncollectible accounts 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 \$2,553,814 as of June 30, 2020:

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH**

Notes to Financial Statements

June 30, 2022

(With Comparative Totals for June 30, 2021)

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.

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

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 Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606 and related guidance.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH**

Notes to Financial Statements

June 30, 2022

(With Comparative Totals for June 30, 2021)

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 expenses are allocated based on full time equivalents and program expenses are allocated based on client count.

Estimated Third-Party Liability

The Organization's estimated third-party liability consists of estimated amounts due to Medicaid under capitation contract agreements. During 2022, Managed Care Organizations (MCO's) authorized the Organization to use 50% of any unmet minimum threshold levels to be used to invest for workforce improvements. Management has recognized a potential repayment of \$683,358 at June 30, 2022. During 2021, MCO's waived minimum threshold levels in full and therefore, management did not recognize a potential repayment for services provided during 2021.

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, 2022 and 2021. 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.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH**

Notes to Financial Statements

June 30, 2022

(With Comparative Totals for June 30, 2021)

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 October 31, 2022, 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 balanced budget and anticipates collecting sufficient revenue to cover expenditures not covered by donor-restricted resources or, where appropriate, borrowings. Refer to the 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 statement of financial position date to meet general expenditures as of June 30:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents available for operations	\$14,665,670	\$10,646,433
Accounts receivable, net	<u>1,356,320</u>	<u>1,868,512</u>
 Financial assets available to meet general expenditures within one year	 <u>\$16,021,990</u>	 <u>\$12,514,945</u>

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-imposed 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 was fully available at June 30, 2022. See Note 8.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH**

Notes to Financial Statements

June 30, 2022

(With Comparative Totals for June 30, 2021)

3. Program Service Fees and Concentrations of Credit Risk

For the years ended June 30, 2022 and 2021, approximately 77% and 83%, respectively, of the revenue and support of the Organization was derived from managed care contracts. As of June 30, 2022 and 2021, accounts receivable due from government grants was approximately 62% and 68%, respectively.

4. Investments

Investments, which are reported at fair value, consist of the following at June 30:

	<u>2022</u>	<u>2021</u>
Common stock	\$ 853,384	\$ 889,746
Equity mutual funds	170,273	291,844
U.S. Treasury bonds	440,237	571,446
Corporate bonds	408,234	269,361
Corporate bond mutual funds	<u>118,598</u>	<u>122,873</u>
	<u>\$ 1,990,726</u>	<u>\$ 2,145,270</u>

The Organization's investments are subject to various risks, such as interest rate, credit and overall market volatility, which may substantially impact the values of investments at any given time.

5. 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 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 COMMUNITY COUNCIL OF NASHUA, NH, INC.
D/B/A GREATER NASHUA MENTAL HEALTH**

Notes to Financial Statements

June 30, 2022

(With Comparative Totals for June 30, 2021)

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:

<u>2022</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Common stock	\$ 853,384	\$ -	\$ 853,384
Equity mutual funds	170,273	-	170,273
U.S. Treasury bonds	440,237	-	440,237
Corporate bonds	-	408,234	408,234
Corporate bond mutual funds	<u>118,598</u>	<u>-</u>	<u>118,598</u>
	<u>\$ 1,582,492</u>	<u>\$ 408,234</u>	<u>\$ 1,990,726</u>
<u>2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Common stock	\$ 889,746	\$ -	\$ 889,746
Equity mutual funds	291,844	-	291,844
U.S. Treasury bonds	571,446	-	571,446
Corporate bonds	-	269,361	269,361
Corporate bond mutual funds	<u>122,873</u>	<u>-</u>	<u>122,873</u>
	<u>\$ 1,875,909</u>	<u>\$ 269,361</u>	<u>\$ 2,145,270</u>

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.

6. Property and Equipment

Property and equipment consists of the following:

	<u>2022</u>	<u>2021</u>
Land, buildings and improvements	\$ 5,883,482	\$ 5,297,124
Furniture and equipment	359,289	314,282
Computer equipment	459,576	285,083
Software	703,688	703,688
Vehicles	79,121	33,191
Construction in process	<u>-</u>	<u>277,708</u>
	7,485,156	6,911,076
Less accumulated depreciation	<u>(4,367,680)</u>	<u>(4,112,977)</u>
Property and equipment, net	<u>\$ 3,117,476</u>	<u>\$ 2,798,099</u>

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
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(With Comparative Totals for June 30, 2021)

7. 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 twelve quarters ending June 30 of the prior fiscal year. There were no appropriations during 2022. During 2021, the Board of Directors approved an appropriation of \$45,003 to support current operations.

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June 30, 2022

(With Comparative Totals for June 30, 2021)

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, 2022 and 2021.

Endowment Composition and Changes in Endowment

The endowment net asset composition by type of fund as of June 30, 2022 was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 313,012	\$ 313,012
Board-designated endowment funds	<u>2,302,975</u>	<u>-</u>	<u>2,302,975</u>
	<u>\$ 2,302,975</u>	<u>\$ 313,012</u>	<u>\$ 2,615,987</u>

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The changes in endowment net assets for the year ended June 30, 2022 were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, June 30, 2021	\$ 2,418,378	\$ 328,696	\$ 2,747,074
Investment loss, net of fees	<u>(115,403)</u>	<u>(15,684)</u>	<u>(131,087)</u>
Endowment net assets, June 30, 2022	<u>\$ 2,302,975</u>	<u>\$ 313,012</u>	<u>\$ 2,615,987</u>

The endowment net asset composition by type of fund as of June 30, 2021 was as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 328,696	\$ 328,696
Board-designated endowment funds	<u>2,418,378</u>	<u>-</u>	<u>2,418,378</u>
	<u>\$ 2,418,378</u>	<u>\$ 328,696</u>	<u>\$ 2,747,074</u>

The changes in endowment net assets for the year ended June 30, 2021 were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, June 30, 2020	\$ 2,086,877	\$ 275,595	\$ 2,362,472
Contributions	80,000	9,010	89,010
Investment return, net of fees	286,498	49,094	335,592
Amount appropriated for expenditure	(40,000)	(5,003)	(45,003)
Appropriated funds not drawn from investments	<u>5,003</u>	<u>-</u>	<u>5,003</u>
Endowment net assets, June 30, 2021	<u>\$ 2,418,378</u>	<u>\$ 328,696</u>	<u>\$ 2,747,074</u>

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8. 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 (4.75% at June 30, 2022). Interest is payable monthly. The line of credit had no outstanding balance at June 30, 2022 or 2021. Management is in the process of renewing the line of credit with TD Bank.

9. Commitments and Contingencies

Operating Leases

The Organization leases an office facility and various pieces of equipment under operating lease agreements. Expiration dates range from November 2022 to June 2026. Total rent expense charged to operations was approximately \$145,000 in 2022 and \$80,000 in 2021.

Future minimum lease payments are as follows:

2023	\$ 121,412
2024	18,803
2025	6,019
2026	<u>1,874</u>
	<u>\$ 148,108</u>

10. 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. Effective July 1, 2019, the Organization increased the 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 year ended June 30, 2022 and 2021. Expenses associated with this plan were \$364,888 and \$290,063 for the years ended June 30, 2022 and 2021, respectively.

**THE COMMUNITY COUNCIL OF NASHUA, NH, INC.
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Notes to Financial Statements

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(With Comparative Totals for June 30, 2021)

11. Uncertainty and Relief Funding

On March 11, 2020, the World Health Organization declared coronavirus disease (COVID-19) a global pandemic. Local, U.S., and world governments encouraged self-isolation to curtail the spread of COVID-19 by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group gatherings. Most sectors are experiencing disruption to business operations and may feel further impacts related to delayed government reimbursement. The Coronavirus Preparedness and Response Supplemental Appropriations Act of 2020 and Coronavirus Response and Relief Supplemental Appropriations Act of 2021 provides several relief measures to allow flexibility to providers to deliver critical care. There is unprecedented uncertainty surrounding the duration of the pandemic, its continued economic ramifications, and additional government actions to mitigate them. Accordingly, while management expects this matter to impact operating results, the related financial impact and duration cannot be reasonably estimated.

The U.S. government has enacted three statutes into law to address the economic impact of the COVID-19 outbreak: the first on March 27, 2020, called the CARES Act; the second on December 27, 2020, called the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA); and the third on March 11, 2021 called the American Rescue Plan Act (ARPA). The CARES Act, CRRSAA and ARPA, among other things, 1) authorize emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans; 2) provide additional funding for grants and technical assistance; 3) delay due dates for employer payroll taxes and estimated tax payments for organizations; and 4) revise provisions of the Code, including those related to losses, charitable deductions, and business interest. Management has evaluated the impact of these statutes on the Organization, including their potential benefits and limitations that may result from additional funding.

During 2020, the Organization received \$2,048,300 under the CARES Act Paycheck Protection Program (PPP). The PPP has specific criteria for eligibility and provides for forgiveness of the funds under this program if the Organization meets certain requirements. In June 2021, the Organization received notice from the Small Business Administration and the lender that its PPP funds were forgiven. The revenue is separately reported in the statement of activities and changes in net assets during the year ended June 30, 2021.

The CARES Act also established the Provider Relief Funds (PRF) to support healthcare providers in the battle against the COVID-19 outbreak. The PRF is being administered by the U.S. Department of Health and Human Services. The Organization received PRF in the amount of \$149,673 during the year ended June 30, 2021. These funds are to be used for qualifying expenses and to cover lost revenue due to COVID-19. The PRF are recognized as income when qualifying expenditures have been incurred, or lost revenues have been identified. Management believes the Organization has met the conditions necessary to recognize the PRF funds included in other revenue in the statement of activities and changes in net assets for the year ended June 30, 2021.

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During 2021, the Organization also received and recognized emergency grant funding under the CARES Act passed through the State of New Hampshire in the amount of approximately \$127,500 to help offset incremental costs related to the pandemic. This funding is commonly referred to as long-term care stabilization funds which are presented in other revenue in the statements of activities and changes in net assets for the year ended June 30, 2021.

During 2022, the Organization was awarded emergency grant funding under the ARPA and the funds were passed through the State of New Hampshire in the amount of \$617,579 for the purpose of recruitment, retention, or training of direct support workers. As of June 30, 2022, management believed the Organization had met the conditions necessary to recognize the ARPA funds in full which is included in Medicaid revenue in the statement of activities and changes in net assets for the year ended June 30, 2022.



BOARD OF DIRECTORS (2023)

James R. Jordan	Chair
Pamela Burns	Vice Chair
Diane Vienneau	Secretary
Edmund Sylvia	Treasurer
Robert Amrein, Esquire	
Lt. Charles MacGregor	
Fr. Thomas A. Moses	
Elizabeth Sheehan	
Kristen Sheppard	
Mary Ann Somerville	
James Fasoli	Emeritus Board

Susan W. Mead

Education

- Lesley College** MA in Counseling Psychology with emphasis in Holistic Health. 1983-1985
- University of New Hampshire** BA. Psychology Major, Philosophy Minor. 1977-1980.
- Colby Sawyer College.** Associates Degree. 1975-1977

Experience

1986-Present Greater Nashua Mental Health

1991-Present *Community Educator and Outreach Coordinator*

This position includes a number of duties and accomplishments over the years which will be briefly described below.

As the person implementing the PATH grant, all activities mentioned are for those who are homeless or at risk of homelessness, who have a mental illness, or mental illness and substance misuse, to engage them in treatment, rehabilitation and other support services. Some duties involve providing information and training to police departments and other community agencies on Involuntary Emergency Admission and Conditional Discharge process and the signs and symptoms of mental health disorders and de-escalation techniques. Actively serve on numerous committees including the Nashua Continuum of Care committees such as Outreach Sub-Committee Chair; Homeless Wrap Around Committee, Mary's House Advisory Committee and others to form long-term relationships with numerous community partners.

Formed the Legal Liaison Committee-1998

Created committee to have those with a mental health and/or substance use disorder and involved with the justice system be redirected to treatment instead of incarceration.

2022

Facilitating the Hillsborough County Coalition on Mental Health & Justice

Justice Involve Veterans Task Force-JIV

Participated in a state-wide initiative to evolve the Veteran's Behavioral Health track in NH

Risk Management Team

Assure building safety for employees and clients. Review incident reports and make recommendations. Assist with the orientation-Risk Management Training for staff at GNMH.

NH Hospital Liaison

Visit hospital to monitor progress of clients and assist in discharge planning. Communicate progress with respective treatment team members. Maintain the Probate Commitment status-Conditional Discharge

Sentinel Reporting

Report on high-profile events, involving dangerous, destructive, or illegal behavior that is expected to come to the attention of the community.

2015-2018

Co-Military Liaison

Improved access to care for veterans, service members and military families.

2013-2016

Mental Health Court Liaison Covered three court facilities. Visit Hillsborough County Department of Corrections for potential referrals. Liaison between military personnel and our Mental Health Court – Community Connections – a program that recommends treatment in lieu of incarceration.

2006-2008

Assistant Director to Community Support Services-CSS

Team leader for Community Support Services staff including case managers and staff who assist clients with everyday life activities.

1993-2002

Crisis Prevention Institute (C.P.I.)

Provided training to all staff at GNMH on nonviolent crisis intervention.

1991-2002

Rays of Hope

Developed a client-run peer support initiative and administrative oversight of the program

1991-1994

Coordinator of Emergency Services

Directed after-hour emergency services. Provide training for staff and agencies that may encounter dealing with mental illness

1990-1993

Clinical Case Worker/Therapist

Worked with persistently mentally ill persons. Caseload of 40 clients, which involved coordinating treatment planning, completing quarterly reviews, benefit eligibility information, advocacy and oversight of cases.

1988-2001

Sports Group

Organized sports program for clients in rehabilitation program for the mentally ill. Taught strategies of team play, self-esteem, sportsmanship, and appropriate outlet for stress-related tension.

1988-1990

Continuous Treatment Team

Developed program designed for clients who are dually diagnosed with a major mental illness and alcohol and/or drug abuse.

1986-1988

Case Manager

Coordinated care for clients. Provided linkage to appropriate services such as benefits, group support, and medical concerns. Help clients become more independent, help with symptom management and ways to cope with having a mental illness.

1984-1985

Gifford School Internship

Worked with sixty students, ranging from 6 to 20 years of age. Children came from a wide variety of social, economic, and cultural differences. Fifty percent were taking prescribed medications. Provided Crisis Intervention at the site. The school encouraged flexibility in handling interventions. Found my athletic background helpful in intervening creatively by using basketball, and kick-bag, as methods to begin dialoguing with troubled youth.

1982-1983

Key Program

Worked with adolescents in Lawrence and Haverhill MA. Interacted with the Department of Youth Services, Department of Social Services, foster care, problem families, 51A victims (suspect neglect or abuse). Advocate for the child. Enforced curfews. Exposure to Massachusetts legal system.

Community Collaboratives-2022

- Community Collaborative-St. Joseph's Hospital
- Crisis Collaborative: Beacon-Rapid Response/ES/DRF/SNHMC/Headrest
- Behavioral Health Clinical Learning Collaborative
- Encampment Collaborative: Department of Public Works, Nashua Fire, police, public health, Environmental Health, Nashua Soup Kitchen & Shelter, Outreach workers.
- Mayor's Task Force on Substance Misuse
- Elder Wrap Meeting
- P3 Empowered Community
- Hillsborough County Coalition on Mental Health & Justice
- Nashua Continuum of Care

Awards and Recognitions

2012: Nashua Telegraph-Emergency Responder 'Hero' Award – 2012

2006: NAMI Award-Therapist of the Year - 2006

1998: Rotary Award: Exemplary Worker Recognition Award - 1998

Community Council of Nashua, NH DBA/Greater Nashua Mental Health

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Susan Mead	Community Educator and Outreach Coordinator	\$64,297.80	85%	\$54,653

Subject: RFA-2024-DBH-02-PATHH-02 / Projects for Assistance in the Transition from Homelessness

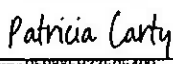
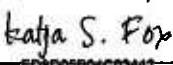
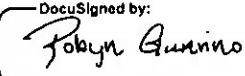
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name The Mental Health Center of Greater Manchester, Inc.		1.4 Contractor Address 401 Cypress Street, Manchester, NH 03103	
1.5 Contractor Phone Number (603) 668-4111	1.6 Account Number 05-95-42-423010-79260000	1.7 Completion Date 6/30/2025	1.8 Price Limitation \$144,000.00
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 5/15/2023		1.12 Name and Title of Contractor Signatory Patricia Carty President and CEO	
1.13 State Agency Signature DocuSigned by:  Date: 5/15/2023		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/16/2023			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

7. PERSONNEL.

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

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

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

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

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

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

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Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective upon G&C approval or July 1, 2023, whichever is later.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

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

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Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide PATH-funded services in accordance with Substance Abuse and Mental Health Services Administration (SAMHSA) and Projects for Assistance in Transition from Homelessness (PATH) program guidance to clients with serious mental illness or who have both serious mental illness and substance use disorders and are homeless or at imminent risk of becoming homeless.
- 1.2. The Contractor must ensure services are available in the towns/cities of: Auburn, Bedford, Candia, Goffstown, Hooksett, Londonderry, Manchester and New Boston.
- 1.3. For the purposes of this Agreement, all references to days mean calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide or refer clients to services including, but not limited to:
 - 1.4.1. Outreach Services (Street Outreach and Supportive Services Only).
 - 1.4.2. Screening and diagnostic treatment services.
 - 1.4.3. Habilitation and rehabilitation services.
 - 1.4.4. Mental Health Services.
 - 1.4.5. Veteran Services, as appropriate.
 - 1.4.6. Alcohol and drug treatment services.
 - 1.4.7. Childcare.
 - 1.4.8. Case management services that include, but are not limited to:
 - 1.4.8.1. Assisting clients with obtaining services and coordinating services.
 - 1.4.8.2. Assisting clients with obtaining income support services, including but not limited to:
 - 1.4.8.2.1. Housing assistance.
 - 1.4.8.2.2. Food Stamps.
 - 1.4.8.2.3. Supplemental Security Income/Social Security Disability Insurance (SSI/SSDI) or other disability and financial benefits Referrals for additional services as may be appropriate, including referrals to Primary Care Services.
 - 1.4.8.3. Supportive services in residential settings.

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- 1.4.8.4. Housing stability services including but not limited to:
 - 1.4.8.4.1. Emergency homeless shelters services.
 - 1.4.8.4.2. Continuum of Care programs.
 - 1.4.8.4.3. Assistance with housing applications through state or local housing authorities.
 - 1.4.8.4.4. Assistance with Security Deposit or first month's rent.
- 1.5. The Contractor must ensure their staff and supervisors are trained in and have an understanding of:
 - 1.5.1. SAMHSA and PATH requirements;
 - 1.5.2. Program expectations;
 - 1.5.3. PATH guidance as provide in-person and in writing by SAMHSA and PATH staff;
 - 1.5.4. Requirements for confidentiality and security safeguards of information including obtaining appropriate individual consent and providing adequate notice of nondisclosure prior to any referral in compliance with state and federal laws and regulations;
 - 1.5.5. Social Security Outreach, Access and Recovery (SOAR); and
 - 1.5.6. Technical assistance providers and the Bureau of Housing Supports.
- 1.6. The Contractor must obtain PATH program manuals, reporting guidance, including definitions and data standards, training webinars and other training materials for Homeless Programs including PATH on the PATH Data Exchange (PDX) and the SAMHSA website.
- 1.7. The Contractor must enter client data into the Homeless Management Information System, as described in the NH HMIS Policy and Procedure Manual.
- 1.8. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.9. The Contractor must participate in the planning and collaboration of local continuum of care committees affecting PATH clients.
- 1.10. The Contractor must maintain individual client service records for PATH-Enrolled Individuals, where each client service record will contain at a minimum:
 - 1.10.1. All contacts between a PATH-funded worker or workers and an individual who is potentially PATH eligible or enrolled in PATH must be entered into HMIS;

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- 1.10.2. A statement of the presenting problem(s) as described by the PATH-Enrolled Individual, as reported by the referral source and as assessed by the screener;
- 1.10.3. Documentation of homelessness or chronic homelessness;
- 1.10.4. The context of the referral;
- 1.10.5. The condition and functioning of the PATH-Enrolled Individual at the time of initial assessment and subsequently;
- 1.10.6. The history and symptoms of the PATH-Enrolled Individual Mental Illness or co-occurring disorder reported and observed;
- 1.10.7. An assessment of each PATH client's basic needs, including legal and safety issues, cultural considerations, and Substance Use Disorder, as appropriate;
- 1.10.8. An assessment of the PATH-Enrolled Individual's service needs;
- 1.10.9. A service plan; and
- 1.10.10. Regular notation of PATH client progress service plan accomplishment, including to transfer to other mainstream services.

1.11. Intended Use Plan (IUP) Services

- 1.11.1. The Contractor must provide an IUP to the Department annually which will be the basis of the PATH services and activities.
- 1.11.2. The Contractor must ensure services will be culturally competent, professional, and effective.
- 1.11.3. The Contractor must ensure services will be provided in the least intrusive manner in locations where PATH Eligible Individuals may be found and served.
- 1.11.4. The Contractor must aim to achieve or exceed national PATH Government Performance and Results Act (GPRA) performance measures in delivery and costs of services. (Please see Page 135, Outputs and Outcomes Table of Fiscal Year 2023 Justification of Estimates for Appropriations Committees (samhsa.gov)).
- 1.11.5. The Contractor must submit an IUP to BHS annually, to enable BHS to meet the federal submission requirements of the annual federal FOA for PATH funds. Each IUP must provide projected summary of performance in the following outcome measures:
 - 1.11.5.1. Number of homeless adults to be contacted;
 - 1.11.5.2. Number of contacted persons experiencing homelessness with SMI or co-occurring disorders who became enrolled in

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PATH services;

- 1.11.5.3. Number of adult persons contacted using PATH funds that are literally homeless;
 - 1.11.5.4. Number of enrolled PATH individuals referred to and who will receive community mental health services;
 - 1.11.5.5. Number of person referred to and who will attain housing;
 - 1.11.5.6. Number of persons referred to and who will attain substance use disorder treatment services;
 - 1.11.5.7. Number of staff trained in SOAR; and
 - 1.11.5.8. Budget and Budget detail/narrative.
- 1.12. The Contractor must ensure staff participate in training as deemed necessary by the Department.
- 1.13. Reporting**
- 1.13.1. The Contractor must submit quarterly and annual reports that meet federal and state law and regulations for HMIS data to the Department including but not limited to:
 - 1.13.1.1. Demographic information on contacts and enrolled clients, reporting age, gender, race/ethnicity, veteran status, prior/current residence, substance use disorder, length of time outdoors;
 - 1.13.1.2. Detailed narrative budget yearly;
 - 1.13.1.3. Number of persons experiencing homelessness contacted;
 - 1.13.1.4. Percentage of contacted persons experiencing homelessness with serious mental illness who become enrolled in services;
 - 1.13.1.5. The number of current enrolled clients receiving services, including community mental health services;
 - 1.13.1.6. Services and referrals provided to outreached and enrolled clients;
 - 1.13.1.7. Number of PATH providers trained on SOAR to ensure eligible homeless clients are receiving benefits; and
 - 1.13.1.8. Number of persons enrolled who attained housing or other supportive services.

1.14. Performance Measures

- 1.14.1. The Department will monitor Contractor performance by ensuring the

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Contractor provides key data and metrics in a format and at a frequency specified by the Department for the following performance measures:

- 1.14.1.1. Ninety (90%) of persons enrolled into Street Outreach or Supportive Services Only projects will be provided permanent housing referrals.
- 1.14.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach or Supportive Services Only project will be provided referrals to ongoing community resources, including community mental health.
- 1.14.1.3. Five percent (5%) of persons served will exit to permanent housing destinations as a result of street outreach or supportive service only services.
- 1.14.1.4. Sixty four percent 64% (or updated GPRA measure) of PATH enrolled households will receive community mental health services.
- 1.14.1.5. Fifty seven percent 57% (or updated GPRA measure) of contacted persons experiencing homelessness will be enrolled in services.

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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compliance therewith.

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Eligibility Determinations

3.4.1. If the Contractor is permitted to determine the eligibility of individuals such eligibility determination must be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

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- 3.4.2. Eligibility determinations must be made on forms provided by the Department for that purpose and must be made and remade at such times as are prescribed by the Department.
- 3.4.3. In addition to the determination forms required by the Department, the Contractor must maintain a data file on each recipient of services hereunder, which file must include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor must furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 3.4.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services must be permitted to fill out an application form and that each applicant or re-applicant must be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

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

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

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

5. Background Checks

5.1.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

5.1.1.1. A criminal background check, at the selected Vendor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

5.1.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

6. Privacy Impact Assessment

6.1.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

6.1.1.1. How PII is gathered and stored;

6.1.1.2. Who will have access to PII;

6.1.1.3. How PII will be used in the system;

6.1.1.4. How individual consent will be achieved and revoked; and

6.1.1.5. Privacy practices.

6.1.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the

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collection, processing or storage of PII.

7. Department Owned Devices, Systems and Network Usage

- 7.1.1. If Contractor End Users (as defined in Exhibit K, DHHS Information Security Requirements) are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, the Contractor must:
- 7.1.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
 - 7.1.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;
 - 7.1.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 7.1.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
 - 7.1.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
 - 7.1.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;
 - 7.1.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes

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only. Email is defined as "internal email systems" or "Department-funded email systems";

7.1.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

7.1.1.9. Agree when utilizing the Department's email system:

7.1.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

7.1.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

7.1.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

7.1.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

7.1.1.11. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

7.1.1.12. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Contract and annually throughout the Contract term.

7.1.1.13. Agree End User's will only access the Department' intranet to view the Department's Policies and Procedures and Information Security webpages.

7.1.1.14. Agree, if any End User is found to be in violation of any of the above-Department terms and conditions of the Contract, said End User may face removal from the

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Contract, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

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

7.1.2. Workspace Requirement

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

8. Contract End-of-Life Transition Services

8.1.1. General Requirements

- 8.1.1.1. If applicable, upon termination or expiration of the Contract the Parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

- 8.1.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT

PC

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

EXHIBIT B

Systems”) of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

- 8.1.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.
- 8.1.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Contract.
- 8.1.1.5. Should the data Transition extend beyond the end of the Contract, the Contractor agrees that the Contract Information Security Requirements, and if applicable, the Department’s Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.
- 8.1.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of Exhibit K: DHHS Information Security Requirements.

8.1.2. Completion of Transition Services

- 8.1.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.
- 8.1.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

EXHIBIT B

terms and conditions of Exhibit K: DHHS Information Security Requirements.

8.1.3. Disagreement over Transition Services Results

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

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)
EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% Federal funds, as awarded by the US Department of Health and Human Services, Substance Abuse and Mental Health Administration, Projects for Assistance in Transition from Homelessness (PATH), Assistance Living Number 93.150, FAIN TBD.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.dbhinvoicesmhs@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)
EXHIBIT C**

6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
 - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
 - 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)
EXHIBIT C**

Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Contractor: The Mental Health Center of Greater Manchester
Budget Period: 8/1/2024 (7/1/23 - 6/30/2024)

PATH Estimated Line Item Budget

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
A. Personnel Costs									
Position	Name	Annual Salary	% of Time Spent on PATH	PATH Funded FTE	PATH Funded Salary	Matched Dollars	Cash or In Kind	Total Dollars	Budget Narrative
PATH Administrator	KARI SANBORN	\$ 95,534.40	5.00%	0.10	\$ 4,776.72			\$ 4,776.72	Outreach and case management services. Reporting metrics and documentation.
Homeless and Housing Counselor	MATTHEW BOKICHE	\$ 74,630.40	5.00%	0.10	\$ 3,731.52			\$ 3,731.52	Outreach, engagement, crisis evaluation, therapy, assist clients with basic needs.
Outreach Worker	DANIELLE PROVENCAL	\$ 44,428.80	5.00%	0.10	\$ 2,221.44			\$ 2,221.44	Outreach, engagement, crisis evaluation, assist clients with basic needs.
PATH Administrator	DAVID CARROLL	\$ 71,739.20	8.00%	0.10	\$ 3,586.96			\$ 3,586.96	
Outreach Worker	NICHOLAS TUTELA	\$ 40,833.20	65.00%	0.70	\$ 26,215.28	\$11,072.50	Cash	\$ 37,287.78	Outreach, engagement, crisis evaluation, assist clients with basic needs.
Peer Support Specialist	JANELLE BROPHY	\$ 42,369.60	5.00%	0.10	\$ 2,118.48			\$ 2,118.48	Peer support, help clients move through stages of change, assist clients with basic needs.
Outreach Worker	CATHY DONNELL	\$ 34,543.04	5.00%	0.10	\$ 1,727.15			\$ 1,727.15	Outreach, engagement, crisis evaluation, assist clients with basic needs.
Outreach Worker	KIPP GRUBBS	\$ 44,428.80	5.00%	0.10	\$ 2,221.44			\$ 2,221.44	Outreach, engagement, crisis evaluation, assist clients with basic needs.
					Total	\$11,072.50		\$ 57,671.49	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
B. Fringe Benefits									
					Health, dental, life insurance. Retirement match, STD & LTD, PTO accrual, unemployment ins, workers comp. ins.				
				Total	\$ 15,130.49	\$ 1,300.00	Cash	\$ 16,430.49	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
C. Travel									
					General training, updates				
					Estimated 2500 miles to perform PATH duties. Rate of 5.585/mile, plus \$40.00 city parking fees.				
Conferences and Meetings	\$ 125.00	\$ 125.00	Cash	\$ 250.00					
Mileage Reimbursement	\$ 500.00	\$ 1,000.00	Cash	\$ 1,500.00					
				Total	\$ 625.00	\$ 1,125.00		\$ 1,750.00	

D. Equipment *Subrecipients must receive prior approval if using PATH funds to purchase Equipment (Items \$5000/unit or higher)

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
E. Supplies									
					Coots, blankets, hats, sleeping bags, clothing, socks, boots, sneakers, backpacks, rain gear.				
Client Outreach Supply/ Hygiene I/B/ Mac	\$ 1,000.00	\$ 1,000.00	Cash	\$ 2,000.00					
				Total	\$ 1,000.00	\$ 1,000.00		\$ 2,000.00	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
G. Housing									
					Background checks, application fees, start-up products, cleaning supplies, small furnishings, cooking utensils, pots/pans, plates, cups, towels, storage containers.				
Housing Eligibility Determination	\$ 500.00	\$ 500.00	Cash	\$ 1,000.00					
Housing Moving Assistance	\$ 1,500.00	\$ 1,500.00	Cash	\$ 3,000.00					
One time rent for eviction prevention	\$ 1,000.00	\$ 1,000.00	Cash	\$ 2,000.00	rent assistance to prevent eviction				
				Total	\$ 3,000.00	\$ 3,000.00		\$ 6,000.00	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
I. Other									
					PATH training modules, trainer fees, printing, postage, paper, envelopes, internet fees, liability insurance allocation, mobile phones, general office supplies to facilitate case management duties.				
Staffing: Training/Outreach/Conferences	\$ 200.00			\$ 200.00					
Office: Utilities/Telephone/Internet	\$ 750.00	\$ 750.00	Cash	\$ 1,500.00					
Client Assistance: Transportation: Bus Passes	\$ 150.00	\$ 150.00	Cash	\$ 300.00	Bus passes for PATH enrolled individuals.				
				Total	\$ 1,100.00	\$ 900.00		\$ 2,000.00	

Total Direct Costs	Subtotal	\$ 65,452.46	\$ 16,972.50	\$ 82,424.96
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Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
F. Indirect Costs									
					10% allocation-indirect supervision, leadership, overhead, fringe benefits, office space, insurance, technology, facilities, utilities, Accounting, RCM, HR.				
				Total	\$ 6,545.52	\$ 1,620.50		\$ 8,166.02	

Source(s) of Match Dollars:	BY KIND	
	CASH	MENTAL HEALTH CENTER GREATER MANCHESTER OPERATING FUNDS

Estimated Number of Persons to be Contacted:	150
Estimated Number of Persons to be Enrolled:	75
Estimated Number of Persons to be Contacted who are Literally Homeless:	135
Number Staff trained in SOAR:	1
Number of PATH-funded consumers assisted through SOAR:	10

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Contractor Initials
Date 5/15/2023

Contractor: The Mental Health Center of Greater Manchester
Budget Period: 8/1/23 - 7/31/25

PATH Intended Use Plans - Budget

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
A. Personnel Costs									
Position	Name	Annual Salary	% of Time Spent on PATH	PATH Funded FTE	PATH Funded Salary	Matched Dollars	Cash or In Kind	Total Dollars	Budget Narrative
PATH Administrator	KARI SAMBORN	\$ 96,489.74	5.00%	0.10	\$ 4,824.48			\$ 4,824.48	Outreach and case management services. Reporting metrics and documentation.
Homeless and Housing Counselor	MATTHEW BOUCHE	\$ 75,376.70	5.00%	0.10	\$ 3,768.83			\$ 3,768.83	Outreach, engagement, crisis evaluation, therapy, assist clients with basic needs.
Outreach Worker	DANIELLE PROVENCAL	\$ 44,428.80	5.00%	0.10	\$ 2,221.44			\$ 2,221.44	Outreach, engagement, case management, assist clients with basic needs.
PATH Administrator	DAVID CARROLL	\$ 77,456.59	5.00%	0.10	\$ 3,872.83			\$ 3,872.83	
Outreach Worker	NICHOLAS TUTELA	\$ 40,331.20	63.00%	0.70	\$ 26,215.28	\$ 8,900.00	Cash	\$ 35,115.28	Outreach, engagement, case management, assist clients with basic needs.
Peer Support Specialist	MAHELLE BROPHY	\$ 42,369.60	5.00%	0.10	\$ 2,118.48			\$ 2,118.48	Peer support, help clients moves through stages of change, assist clients with basic needs.
Outreach Worker	CATHY DONNELL	\$ 34,543.04	5.00%	0.10	\$ 1,727.15			\$ 1,727.15	Outreach, engagement, case management, assist clients with basic needs.
Outreach Worker	KIPP GAUBBS	\$ 44,428.80	5.00%	0.10	\$ 2,221.44			\$ 2,221.44	Outreach, engagement, case management, assist clients with basic needs.
					Totals \$ 46,719.93	\$ 8,900.00		\$ 55,619.93	
B. Fringe Benefits									
					Totals \$ 15,013.99	\$ 972.50	Cash	\$ 15,986.49	Health, dental, life insurance, Retirement match, STD & LTD, PTO accrual, unemployment ins, workers comp. ins.
C. Travel									
Conferences and Meetings		\$ 125.00			\$ 125.00		Cash	\$ 125.00	General training, updates
Mileage Reimbursement		\$ 500.00			\$ 1,100.00		Cash	\$ 1,600.00	Estimated 2300 miles to perform PATH duties. Rate of \$.485/mile, plus \$40.00 city parking fee.
					Totals \$ 625.00	\$ 1,225.00		\$ 1,850.00	
D. Equipment Subrecipients must receive prior approval if using PATH funds to purchase equipment (item \$500/unit or higher)									
E. Supplies									
Client: Outreach Supplies/ Hygiene Kits/ Misc		\$ 1,000.00			\$ 1,500.00		Cash	\$ 2,500.00	Cover, blankets, hats, sleeping bags, clothing, socks, boots, sneakers, backpacks, rain gear.
					Totals \$ 1,000.00	\$ 1,500.00		\$ 2,500.00	
G. Housing									
Housing Eligibility Determination		\$ 500.00			\$ 500.00		Cash	\$ 1,000.00	Background checks, application fees
Housing Moving Assistance		\$ 1,500.00			\$ 1,500.00		Cash	\$ 3,000.00	Start-up products, cleaning supplies, small furnishings, cooling utensils, pots/pans, plates, cups, towels, storage containers
One time rent for eviction prevention		\$ 1,000.00			\$ 2,000.00		Cash	\$ 3,000.00	rent assistance to prevent eviction
					Totals \$ 3,000.00	\$ 2,000.00		\$ 5,000.00	
L. Other									
Staffing: Training/Educational/Conference		\$ 200.00			\$ 600.00		Cash	\$ 800.00	PATH Training modules, trainer fees.
Office: Utilities/Telephone/Email		\$ 750.00			\$ 1,000.00		Cash	\$ 1,750.00	printing, postage, paper, envelopes, internet fees, liability insurance allocation, mobile phones, general office supplies to facilitate case management duties
Client Assistance: Transportation- Bus Passes		\$ 150.00			\$ 150.00		Cash	\$ 300.00	Bus passes for PATH enrolled individuals.
					Totals \$ 1,100.00	\$ 1,750.00		\$ 2,850.00	
Total Direct Costs					Total A-1 \$ 65,458.82	\$ 16,347.50		\$ 81,806.32	
F. Indirect Costs									
					Totals \$ 8,541.38	\$ 1,857.50	Cash	\$ 10,398.88	10% allocation-indirect supervision, leadership, overhead, fringe benefits, office space, insurance, technology, facilities, utilities, Accounting, RCM, HR.
Match Source		Source(s) of Match Dollars:		IN KIND	MENTAL HEALTH CENTER GREATER MANCHESTER OPERATING FUNDS				
Program Information		Estimated Number of Persons to be Contacted:		150					
		Estimated Number of Persons to be Enrolled:		75					
		Estimated Number of Persons to be Contacted who are Literally Homeless:		135					
		Number Staff trained in SOAR:		1					
		Number of PATH-funded comments assisted through SOAR:		10					

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PC
Contractor Initials
Date 5/15/2023



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: MHC GM

5/15/2023

Date

DocuSigned by:
Patricia Carty
 Name: Patricia Carty
 Title: President and CEO

Vendor Initials PC
 Date 5/15/2023



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Vendor Name: MHCGM

5/15/2023

Date

DocuSigned by:

Patricia Carty

Name: Patricia Carty

Title: President and CEO

Vendor Initials DS
PC
Date 5/15/2023



**New Hampshire Department of Health and Human Services
Exhibit F**

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and



New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: MHCGM

5/15/2023

Date

DocuSigned by:
Patricia Carty
Name: Patricia Carty
Title: President and CEO

DS
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Contractor Initials
5/15/2023
Date



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Contractor Initials DS
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Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

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

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

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: MHCGM

5/15/2023

Date

DocuSigned by:
Patricia Carty
Name: Patricia Carty
Title: President and CEO

Exhibit G

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Contractor Initials PC



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: MHCGM

5/15/2023

Date

DocuSigned by:

Patricia Carty

Name: Patricia Carty

Title: President and CEO



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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Date 5/15/2023



New Hampshire Department of Health and Human Services

Exhibit I

- I. “Required by Law” shall have the same meaning as the term “required by law” in 45 CFR Section 164.103.
- m. “Secretary” shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. “Security Rule” shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. “Unsecured Protected Health Information” means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials DS
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Date 5/15/2023



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

3/2014

Contractor Initials PC

Date 5/15/2023



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

MHCGM

The State by:

Name of the Contractor

Katja S. Fox

Patricia Carty

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Patricia Carty

Name of Authorized Representative
Director

Name of Authorized Representative

President and CEO

Title of Authorized Representative

Title of Authorized Representative

5/15/2023

5/15/2023

Date

Date

Contractor Initials DS
PC

Date 5/15/2023



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

Contractor Name: MHCGM

5/15/2023
Date

DocuSigned by:
Patricia Carty
Name: Patricia Carty
Title: President and CEO



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

- The UEI (SAM.gov) number for your entity is: UGX7KNMNHU24
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

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whole, must have aggressive intrusion-detection and firewall protection.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

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DHHS Information Security Requirements



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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

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

New Hampshire Department of Health and Human Services

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DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

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5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE MENTAL HEALTH CENTER OF GREATER MANCHESTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 17, 1960. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63323

Certificate Number : 0006204870



IN TESTIMONY WHEREOF,

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

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on 10/25/2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

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

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

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

Dated: 5/15/23

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



The Mental Health Center
of Greater Manchester

MISSION

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

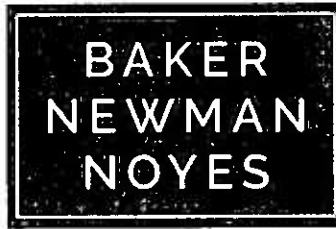
VISION

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

GUIDING VALUES AND PRINCIPLES

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

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



Manchester Mental Health Foundation, Inc. and Affiliates

**Audited Consolidated Financial Statements
and Supplementary Information**

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

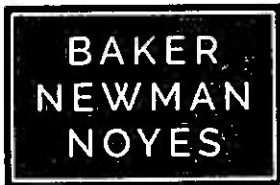
MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

**AUDITED CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

Years Ended June 30, 2022 and 2021

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INDEPENDENT AUDITORS' REPORT

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

Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021, and the results of their operations, changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Baku Newman & Noyes LLC

Manchester, New Hampshire
November 8, 2022

LIABILITIES AND NET ASSETS

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

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Years Ended June 30, 2022 and 2021

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

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

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2022

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

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

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2021

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

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

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended June 30, 2022 and 2021

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

See accompanying notes.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

1. Summary of Significant Accounting Policies

Nature of Operations

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

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

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

Basis of Presentation and Principles of Consolidation

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

Use of Estimates

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

1. Summary of Significant Accounting Policies (Continued)Income Taxes

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

Cash, Cash Equivalents and Restricted Cash

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

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

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

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

1. Summary of Significant Accounting Policies (Continued)

Patient Accounts Receivable

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

Other Accounts Receivable

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

Property and Equipment and Construction Commitments

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

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.

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

1. Summary of Significant Accounting Policies (Continued)

Rental Income

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

State and Federal Grant Revenue and Expenditures

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

Other Income

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

Performance Indicator

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

Net Assets With Donor Restrictions

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

1. **Summary of Significant Accounting Policies (Continued)**

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

Assets Whose Use is Limited or Restricted

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

Investments and Investment Income

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

Investment Return Objectives, Risk Parameters and Strategies

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

Spending Policy for Appropriation of Assets for Expenditure

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

1. Summary of Significant Accounting Policies (Continued)

Retirement Benefits

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

Extended Illness Leave Plan

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

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

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

Postretirement Health Benefit Plan

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

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:

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

Malpractice Loss Contingencies

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

Functional Expense Allocation

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

Recent Accounting Pronouncements

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

1. Summary of Significant Accounting Policies (Continued)

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

Risks and Uncertainties

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

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

1. Summary of Significant Accounting Policies (Continued)

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

Subsequent Events

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

2. Program Service Fees From Third-Party Payors

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

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

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

3. Patient Accounts and Other Receivables

Patient accounts receivable consists of the following at June 30:

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

3. Patient Accounts and Other Receivables (Continued)

Other accounts receivable consists of the following at June 30:

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

4. Investments and Assets Whose Use is Limited or Restricted

Investments

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

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

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:

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

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:

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

5. Fair Value Measurements

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

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

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

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

5. Fair Value Measurements (Continued)

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

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

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

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

The following is a description of the valuation methodologies used:

Certificate of Deposit and Fixed Income Securities

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

Mutual funds

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

Alternative Investments Measured at NAV

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

5. Fair Value Measurements (Continued)

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

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

5. Fair Value Measurements (Continued)

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

6. Property and Equipment

Property and equipment consisted of the following at June 30:

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

6. Property and Equipment (Continued)

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

7. Deferred Revenue

Deferred revenue consisted of the following at June 30:

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

8. Line of Credit

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

9. Long-Term Debt

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

9. Long-Term Debt (Continued)

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

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

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

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

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

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2022 and 2021

9. Long-Term Debt (Continued)

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

10. Lease Obligations

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

2023	\$40,187
2024	10,508
2025	<u>1,255</u>
	<u>\$51,950</u>

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

11. Leases in Financial Statements of Lessors

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

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

Years Ended June 30, 2022 and 2021

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:

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

13. Net Assets With Donor Restrictions

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

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

14. Liquidity and Availability

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

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

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

Supplementary Information

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2022

ASSETS

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

LIABILITIES AND NET ASSETS

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

**CONSOLIDATING STATEMENT OF ACTIVITIES
AND CHANGES IN NET ASSETS**

Year Ended June 30, 2022

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

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

Year Ended June 30, 2022

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES

For the Year Ended June 30, 2022

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES

Year Ended June 30, 2022

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2021

ASSETS

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

LIABILITIES AND NET ASSETS

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

**CONSOLIDATING STATEMENT OF ACTIVITIES
AND CHANGES IN NET ASSETS**

Year Ended June 30, 2021

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

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

Year Ended June 30, 2021

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES

For the Year Ended June 30, 2021

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

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

MANCHESTER MENTAL HEALTH FOUNDATION, INC. AND AFFILIATES

STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES

Year Ended June 30, 2021

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Kari Sanborn, MS

Qualifications

- Knowledgeable in program development and management of 24/7 clinical programs
 - Skilled in Dialectical Behavioral Therapy, Cognitive Behavioral Therapy, and Anger Management
 - Experienced in conducting crisis assessments in the community and hospital setting
 - Proven ability to work with clients from culturally diverse backgrounds
 - Trained in providing Disaster Behavioral Health Services and Crisis Intervention Training
 - Promotes positive departmental functioning and collaboration between multiple teams and agencies
-

Professional Experience

Mental Health Center of Greater Manchester, Manchester, NH

9/2000 to Present

Director of Emergency Services/Rapid Response and Homeless Outreach -February 2021-present

- Supervision of and provides consultation to 2 acute care coordinators, APRN, and practice administrator
- Oversee implantation of 3 grants, participating in data collection, and monitoring outcomes
- Attends community and stakeholder meetings to promote program growth and development
- Participates in preparation of financial and statistical reports required by funding sources
- Knowledge of budgeting process and using financial reports to monitor program performance
- Acts as a liaison to Manchester Police and Fire Departments as well as other community partners
- Provides management of STAT Team and coordination with outside entities
- Maintains relationships with 2 community hospitals and monitors contract requirements
- Provides training and community presentations on Rapid Response and MHCGM services
- Provides supervision and consultation to multiple teams in acute care with over 40 employees
- Participates in interviews for medical staff

Assistant Director Mobile Crisis Response Team- 1 year 9 months

- Supervision and consultation of 2 MCRT coordinators and practice assistant
- Attends community and stakeholder meetings to promote program growth and development
- Participates in preparation of financial and statistical reports required by funding sources
- Knowledge of budgeting process and using financial reports to monitor program performance
- Acts as a liaison to Manchester Police Department and other community partners
- Assists in management of STAT Team and coordination with outside entities
- Provides training and community presentations on mobile crisis and MHCGM services
- Participates in interviews for medical staff

Coordinator of Mobile Crisis Response Team- 2 years 6 months

- Supervision and consultation for 14 clinicians and 9 peer specialists
- Aided in establishment of policies and procedures for program development of MCRT
- Managed all areas of recruitment including, hiring, orientation, and training of new staff
- Assisted in oversight of clinical outcomes
- Maintained 24/7 schedule for MCRT phone triage, mobile crisis outreaches, and crisis apartments

ACT Assistant Coordinator – 1 year 7 months

- Supervision and consultation for 20 Clinicians
- Mentoring clinicians in emergency services practices
- NHH Liaison for MHCGM

Psychotherapist – 7 years 1 month

- Outpatient cognitive behavioral therapy

- Facilitated Dialectical Behavioral Therapy groups and mentored clinicians
- Facilitated Anger Management Group Therapy

Emergency Services Clinician – 5 years 1 month

- Crisis assessments in an office/emergency room setting and providing short-term counseling
- Facilitating entry into alternate levels of care for clients
- Attending court proceedings for involuntary commitments

Intake Clinician – 2 years 7 months

- Intake assessments interviewing clients entering the mental health care system, including collecting data to determine level of care, differential diagnosis, and appropriate treatment
- Managed referrals from multiple community providers

Henrico Area Mental Health, Henrico County, VA

1/2000-9/2000

Dual Diagnosis Case Manager

- Dual Diagnosis Case Manager Intern 6/99-12/99
- Providing case management services, including mental status assessments and monitoring of medication effectiveness for clients who have a mental illness and a co-occurring substance dependence diagnosis
- Co-facilitating six dual diagnosis treatment groups
- Developed and implemented treatment plans that emphasize psychiatric stability and substance abstinence

Education

MS Rehabilitation Counseling • Medical College of Virginia, Richmond, VA • 1999

BS Child Development & Family Studies • University of Maine, Orono, ME • 1998

Jonathan Routhier

Overview of Qualifications

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

Work Experience

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Education

Master of Business Administration, Franklin Pierce Collège, 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.

Matt Bouchie

Experience: The Mental Health Center of Greater Manchester Manchester, NH
Homeless Outreach Coordinator 1/2021 - present

- Manage all aspects of operating an 8-person homeless outreach team
- Provide supervision to Homeless Outreach Specialists
- Act as a liaison to other homeless service providers to coordinate joint outreach efforts
- Represent agency on Manchester Continuum of Care Leadership Team
- Chair Manchester Continuum of Care Community Care Team, Homeless Outreach, and Zero Suicide Homeless Coalition subcommittees
- Represent Manchester Continuum of Care at the NH HMIS Advisory Committee
- Act as SOAR Local Lead for the city of Manchester

The Mental Health Center of Greater Manchester Manchester, NH
PATH Homeless Outreach Specialist/Team Lead 12/2014 – 1/2021

- Assess homeless individuals on the streets, in parks and at area shelters to determine their need for mental health services
- Engage homeless mentally ill individuals and assist them in obtaining mental health services
- Act as a liaison to other homeless service providers to assist their clients in gaining mental health services
- Provide supervision to Bachelor's level intern
- Represent agency on Manchester Continuum of Care Leadership Team
- Chair Manchester Continuum of Care Community Care Team
- Act as SOAR Local Lead for the city of Manchester

The Mental Health Center of Greater Manchester Manchester, NH
Employment Specialist 8/2012 – 12/2014

- Assist individuals experiencing mental illness secure competitive employment
- Assist with resume creation and job application completion
- Advocate for clients during job interviews and with employers after hire

The Mental Health Center of Greater Manchester Manchester, NH
Residential Specialist 8/2011 – 8/2012

- Assist individuals experiencing mental illness with every day ADL tasks

PAUL J. MICHAUD
MSB, BS

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

LEADERSHIP POSITIONS

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

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

Significant Accomplishments – Post-Acute Healthcare Facilities:

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

Audit / Consulting Manager

Berry, Dunn, McNeil & Parker, CPA's & Management Consultants 1996 to 1998
Provided consultation and advisory services to hospitals, nursing homes, ALF's, and other healthcare facilities (acute & post-acute) in areas of reimbursement, financial planning and reporting and systems evaluations and integration. Coordinated and supervised audit engagements, regulatory report preparation, feasibility studies, due diligence, financial forecasts and projections, and operational and compliance reviews. Assisted clients with regulatory licensing and certifications.

Paul J. Michaud
Page 2

Budget Director, Finance Division, Budget & Cost Department

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

Significant Accomplishments:

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

Audit Manager, Medicare Fiscal Intermediary

Blue Cross & Blue Shield of Maine So. Portland, ME 1985 through 1993

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

Accomplishments:

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

Staff Auditor – Public Accounting

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

Arthur Young & Company, Portland, Maine 1982 through 1983

EDUCATIONAL EXPERIENCE

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

TECHNICAL PROFICIENCIES

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

David Carroll

EXPERIENCE

The Mental Health Center of Greater Manchester – Manchester, NH

2006-present

Clinician, Homeless Outreach Team (Feb 2021-present)

- Conduct emergency assessments and provide follow up counseling to homeless individuals with mental illness and co-occurring substance use disorders.
- Participate in collaborative community outreach efforts

Coordinator, Intensive Transition Team (2018-2021)

- Provided emergency assessments and follow up counseling for clients presenting in the acute care department
- Managed a team of community-based case managers and peers
- Developed and maintained relationships among community care partners

Community Relations & Contract Coordinator (2014-2018)

- Managed out-stationed staffing and community education contracts
- Created program budgets, managed invoicing, and monitored receivables
- Established and maintained effective relationships within the community

Homeless Outreach Specialist (2009-2014)

- Provided outreach, case management, and referral services for homeless individuals
- Tracked data and maintained program fidelity standards
- Worked closely with community partners to provide continuity of care

Individualized Placement & Support Specialist (2008-2009)

- Provided job placement and support services
- Managed a caseload of clients
- Worked with clinical staff to carry out treatment plan goals

Residential Specialist, Gemini House (2006-2008)

- Worked with adults with co-occurring disorders in a residential program
- Assisted clients in reaching treatment goals
- Participated in treatment team meetings

EDUCATION/CREDENTIALS

MLADC (active as of 1/10/22, license # 1199)

MS, Clinical Mental Health Counseling – Southern New Hampshire University, 2018

BA, Psychology – University of New Hampshire, 2005

AWARDS

2019 – Community Awareness and Advocacy Award, MHCGM

2017 – President’s Circle Award, MHCGM

2014 – Service Appreciation Award, New Horizons NH

2013 –Keys to Success Award, The Way Home

2010 – Community Awareness and Advocacy Award, MHCGM

The Mental Health Center of Greater Manchester
Name of Program: PATH IUP
BUDGET PERIOD: SFY: 2024
Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
KARI SANBORN	DIRECTOR.- RAPID RESPONSE	\$ 95,534	5.0 %	\$ 4,776.70
JONATHAN ROUTHIER	EXECUTIVE VP / COO	\$ 125,008	0.75%	\$ 937.56
MATT BOUCHIE	HOMELESS OUTREACH COORDINATOR	\$ 74,630	5.0 %	\$ 3,731.60
PAUL MICHAUD	VP of FINANCE / CFO	\$ 130,728	0.01%	\$ 130.73
DAVID CAROLL	HOMELESS OUTREACH CLINICIAN	\$ 71,739	5.0 %	\$ 3,586.95

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4/25/23

Subject: RFA-2024-DBH-02-PATHH-03 / Projects for Assistance in the Transition from Homelessness

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

AGREEMENT

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name The Mental Health Center of Southern New Hampshire d/b/a The Center for Life Management		1.4 Contractor Address 10 Tsiennto Road, Derry, NH 03038	
1.5 Contractor Phone Number 603-965-0693	1.6 Account Number 05-95-42-423010- 79260000	1.7 Completion Date 6/30/2025	1.8 Price Limitation \$144,000.00
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: <i>Vic Topo</i> Date: 5/18/2023		1.12 Name and Title of Contractor Signatory Vic Topo ceo	
1.13 State Agency Signature DocuSigned by: <i>Katja S. Fox</i> Date: 5/19/2023		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <i>Robyn Aquino</i> On: 5/24/2023			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

7. PERSONNEL.

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

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor Initials

VT

Date 5/18/2023

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

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

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

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

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

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)
EXHIBIT A**

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective upon G&C approval or July 1, 2023, whichever is later.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

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

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide PATH-funded services in accordance with Substance Abuse and Mental Health Services Administration (SAMHSA) and Projects for Assistance in Transition from Homelessness (PATH) program guidance to clients with serious mental illness or who have both serious mental illness and substance use disorders and are homeless or at imminent risk of becoming homeless.
- 1.2. The Contractor must ensure services are available in the towns/cities of: Atkinson, Chester, Danville, Derry, Hampstead, Newton, Pelham, Plaistow, Salem, Sandown, and Windham.
- 1.3. For the purposes of this Agreement, all references to days mean calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide or refer clients to services including, but not limited to:
 - 1.4.1. Outreach Services (Street Outreach and Supportive Services Only).
 - 1.4.2. Screening and diagnostic treatment services.
 - 1.4.3. Habilitation and rehabilitation services.
 - 1.4.4. Mental Health Services.
 - 1.4.5. Veteran Services, as appropriate.
 - 1.4.6. Alcohol and drug treatment services.
 - 1.4.7. Childcare.
 - 1.4.8. Case management services that include, but are not limited to:
 - 1.4.8.1. Assisting clients with obtaining services and coordinating services.
 - 1.4.8.2. Assisting clients with obtaining income support services, including but not limited to:
 - 1.4.8.2.1. Housing assistance.
 - 1.4.8.2.2. Food Stamps.
 - 1.4.8.2.3. Supplemental Security Income/Social Security Disability Insurance (SSI/SSDI) or other disability and financial benefits Referrals for additional services as may be appropriate, including referrals to Primary Care Services.
 - 1.4.8.3. Supportive services in residential settings.

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- 1.4.8.4. Housing stability services including but not limited to:
 - 1.4.8.4.1. Emergency homeless shelters services.
 - 1.4.8.4.2. Continuum of Care programs.
 - 1.4.8.4.3. Assistance with housing applications through state or local housing authorities.
 - 1.4.8.4.4. Assistance with Security Deposit or first month's rent.
- 1.5. The Contractor must ensure their staff and supervisors are trained in and have an understanding of:
 - 1.5.1. SAMHSA and PATH requirements;
 - 1.5.2. Program expectations;
 - 1.5.3. PATH guidance as provide in-person and in writing by SAMHSA and PATH staff;
 - 1.5.4. Requirements for confidentiality and security safeguards of information including obtaining appropriate individual consent and providing adequate notice of nondisclosure prior to any referral in compliance with state and federal laws and regulations;
 - 1.5.5. Social Security Outreach, Access and Recovery (SOAR); and
 - 1.5.6. Technical assistance providers and the Bureau of Housing Supports.
- 1.6. The Contractor must obtain PATH program manuals, reporting guidance, including definitions and data standards, training webinars and other training materials for Homeless Programs including PATH on the PATH Data Exchange (PDX) and the SAMHSA website.
- 1.7. The Contractor must enter client data into the Homeless Management Information System, as described in the NH HMIS Policy and Procedure Manual.
- 1.8. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.9. The Contractor must participate in the planning and collaboration of local continuum of care committees affecting PATH clients.
- 1.10. The Contractor must maintain individual client service records for PATH-Enrolled Individuals, where each client service record will contain at a minimum:
 - 1.10.1. All contacts between a PATH-funded worker or workers and an individual who is potentially PATH eligible or enrolled in PATH must

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be entered into HMIS;

- 1.10.2. A statement of the presenting problem(s) as described by the PATH-Enrolled Individual, as reported by the referral source and as assessed by the screener;
- 1.10.3. Documentation of homelessness or chronic homelessness;
- 1.10.4. The context of the referral;
- 1.10.5. The condition and functioning of the PATH-Enrolled Individual at the time of initial assessment and subsequently;
- 1.10.6. The history and symptoms of the PATH-Enrolled Individual Mental Illness or co-occurring disorder reported and observed;
- 1.10.7. An assessment of each PATH client's basic needs, including legal and safety issues, cultural considerations, and Substance Use Disorder, as appropriate;
- 1.10.8. An assessment of the PATH-Enrolled Individual's service needs;
- 1.10.9. A service plan; and
- 1.10.10. Regular notation of PATH client progress service plan accomplishment, including to transfer to other mainstream services.

1.11. Intended Use Plan (IUP) Services

- 1.11.1. The Contractor must provide an IUP to the Department annually which will be the basis of the PATH services and activities.
- 1.11.2. The Contractor must ensure services will be culturally competent, professional, and effective.
- 1.11.3. The Contractor must ensure services will be provided in the least intrusive manner in locations where PATH Eligible Individuals may be found and served.
- 1.11.4. The Contractor must aim to achieve or exceed national PATH Government Performance and Results Act (GPRA) performance measures in delivery and costs of services. (Please see Page 135, Outputs and Outcomes Table of Fiscal Year 2023 Justification of Estimates for Appropriations Committees (samhsa.gov)).
- 1.11.5. The Contractor must submit an IUP to BHS annually, to enable BHS to meet the federal submission requirements of the annual federal FOA for PATH funds. Each IUP must provide projected summary of performance in the following outcome measures:

1.11.5.1. Number of homeless adults to be contacted;

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- 1.11.5.2. Number of contacted persons experiencing homelessness with SMI or co-occurring disorders who became enrolled in PATH services;
 - 1.11.5.3. Number of adult persons contacted using PATH funds that are literally homeless;
 - 1.11.5.4. Number of enrolled PATH individuals referred to and who will receive community mental health services;
 - 1.11.5.5. Number of person referred to and who will attain housing;
 - 1.11.5.6. Number of persons referred to and who will attain substance use disorder treatment services;
 - 1.11.5.7. Number of staff trained in SOAR; and
 - 1.11.5.8. Budget and Budget detail/narrative.
- 1.12. The Contractor must ensure staff participate in training as deemed necessary by the Department.
- 1.13. Reporting**
- 1.13.1. The Contractor must submit quarterly and annual reports that meet federal and state law and regulations for HMIS data to the Department including but not limited to:
 - 1.13.1.1. Demographic information on contacts and enrolled clients, reporting age, gender, race/ethnicity, veteran status, prior/current residence, substance use disorder, length of time outdoors;
 - 1.13.1.2. Detailed narrative budget yearly;
 - 1.13.1.3. Number of persons experiencing homelessness contacted;
 - 1.13.1.4. Percentage of contacted persons experiencing homelessness with serious mental illness who become enrolled in services;
 - 1.13.1.5. The number of current enrolled clients receiving services, including community mental health services;
 - 1.13.1.6. Services and referrals provided to outreached and enrolled clients;
 - 1.13.1.7. Number of PATH providers trained on SOAR to ensure eligible homeless clients are receiving benefits; and
 - 1.13.1.8. Number of persons enrolled who attained housing or other supportive services.

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1.14. Performance Measures

1.14.1. The Department will monitor Contractor performance by ensuring the Contractor provides key data and metrics in a format and at a frequency specified by the Department for the following performance measures:

1.14.1.1. Ninety (90%) of persons enrolled into Street Outreach or Supportive Services Only projects will be provided permanent housing referrals.

1.14.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach or Supportive Services Only project will be provided referrals to ongoing community resources, including community mental health.

1.14.1.3. Five percent (5%) of persons served will exit to permanent housing destinations as a result of street outreach or supportive service only services.

1.14.1.4. Sixty four percent 64% (or updated GPRA measure) of PATH enrolled households will receive community mental health services.

1.14.1.5. Fifty seven percent 57% (or updated GPRA measure) of contacted persons experiencing homelessness will be enrolled in services.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Contractor agrees that, to the extent future state or federal

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legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

3.4. Eligibility Determinations

3.4.1. If the Contractor is permitted to determine the eligibility of individuals

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such eligibility determination must be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

- 3.4.2. Eligibility determinations must be made on forms provided by the Department for that purpose and must be made and remade at such times as are prescribed by the Department.
- 3.4.3. In addition to the determination forms required by the Department, the Contractor must maintain a data file on each recipient of services hereunder, which file must include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor must furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 3.4.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services must be permitted to fill out an application form and that each applicant or re-applicant must be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

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

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services.

- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

5. Background Checks

- 5.1.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 5.1.1.1. A criminal background check, at the selected Vendor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 5.1.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

6. Privacy Impact Assessment

- 6.1.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:
 - 6.1.1.1. How PII is gathered and stored;
 - 6.1.1.2. Who will have access to PII;
 - 6.1.1.3. How PII will be used in the system;
 - 6.1.1.4. How individual consent will be achieved and revoked;
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6.1.1.5. Privacy practices.

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

7. Department Owned Devices, Systems and Network Usage

7.1.1. If Contractor End Users (as defined in Exhibit K, DHHS Information Security Requirements) are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, the Contractor must:

7.1.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

7.1.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

7.1.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

7.1.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

7.1.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

7.1.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

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- 7.1.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems";
- 7.1.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 7.1.1.9. Agree when utilizing the Department's email system:
- 7.1.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
- 7.1.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
- 7.1.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:
- CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."
- 7.1.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:
- 7.1.1.11. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.
- 7.1.1.12. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Contract and annually throughout the Contract term.

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- 7.1.1.13. Agree End User's will only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
- 7.1.1.14. Agree, if any End User is found to be in violation of any of the above-Department terms and conditions of the Contract, said End User may face removal from the Contract, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
- 7.1.1.15. Agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

7.1.2. Workspace Requirement

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

8. Contract End-of-Life Transition Services

8.1.1. General Requirements

- 8.1.1.1. If applicable, upon termination or expiration of the Contract the Parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.
- 8.1.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End

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

- 8.1.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.
 - 8.1.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Contract.
 - 8.1.1.5. Should the data Transition extend beyond the end of the Contract, the Contractor agrees that the Contract Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.
 - 8.1.1.6. In the event where the Contractor has comeingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of Exhibit K: DHHS Information Security Requirements.
- 8.1.2. Completion of Transition Services
- 8.1.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from

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the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

8.1.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of Exhibit K: DHHS Information Security Requirements.

8.1.3. Disagreement over Transition Services Results

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

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Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% Federal funds, as awarded by the US Department of Health and Human Services, Substance Abuse and Mental Health Administration, Projects for Assistance in Transition from Homelessness (PATH), Assistance Living Number 93.150, FAIN TBD.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.dbhinvoicesmhs@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

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6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
 - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
 - 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

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and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.



Contractor: The Mental Health Center of Southern NH dba The Center for Life Management
 Budget Period: SFY 2024 (7/1/23 - 6/30/2024)

PATH Intended Use Plans- Budget

White Line Items: Fixed

Yellow Line Items: Subrecipient complete

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative			
A. Personnel Costs									
Position	Name	Annual Salary	% of Time Spent on PATH	PATH- Funded FTE	PATH Funded Salary	Matched Dollars	Cash or In Kind	Total Dollars	Budget Narrative
Outreach Worker	Derek Foxwell	\$ 51,000.00	100.00%	1.00	\$ 51,000.00			\$ 51,000.00	Provides Outreach, responds to referrals, makes assessments, offers linkages to appropriate services, and participates in Continuum of Care, Clinical Intakes, reporting and documentation
PATH Administrator	Angela Moran	\$ 3,550.00	0.05%	0.05	\$ 3,550.00			\$ 3,550.00	Path Supervisor- Directly oversees outreach worker
Totals		\$ 54,550.00			\$ 54,550.00			\$ 54,550.00	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
B. Fringe Benefits						
Totals		\$ 15,819.50			\$ 15,819.50	Fringe benefits are approximately 29% for PATH personnel. Benefits includes payroll taxes, health insurance, disability and life insurance, contribution to the state retirement system, and worker's compensation insurance.

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
C. Travel						
Mileage Reimbursement		\$ 1,000.00			\$ 1,000.00	PATH project staff to perform PATH duties and attend local PATH related meetings
Totals		\$ 1,000.00			\$ 1,000.00	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
D. Equipment *Subrecipients must receive prior approval if using PATH funds to purchase Equipment (Items \$5000/unit or higher)						

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
E. Supplies						
Office: Office Supplies		\$ 630.50		Choose	\$ 630.50	PATH project cell phone
Client: Outreach Supplies/ Hygiene Kits/ Misc			\$ 15,000.00	In Kind	\$ 15,000.00	Sox, Donations, Sleeping bags, tents, house hold items
Client: Other Supplies (Describe in Narrative)			\$ 3,000.00	In Kind	\$ 3,000.00	Personal products ie: shampoo, conditioner, tooth paste, tooth brush, combs, brushes, clothing, non-perishables.
Totals		\$ 630.50	\$ 18,000.00		\$ 18,630.50	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
G. Housing						
Totals		\$ -	\$ -		\$ -	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
I. Other						
Totals		\$ -	\$ -		\$ -	

J. Total Direct Costs		Totals A-I	\$ 72,000.00	\$ 18,000.00	\$ 90,000.00	
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Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
K. Indirect Costs						
Indirect Cost Rate	Select	*If negotiated, attach Negotiated Indirect Cost Rate Agreement				
Totals						

Match Source		Match Dollars
Source(s) of Match Dollars:	IN KIND	18,000
	CASH	

Program Information	
Estimated Number of Persons to be Contacted:	130
Estimated Number of Persons to be Enrolled:	120
Estimated Number of Persons to be Contacted who are Literally Homeless:	100
Number Staff trained in SOAR:	0
Number of PATH-funded consumers assisted through SOAR:	0

Exhibit C-2, Budget
 New Hampshire Department of Health and Human Services
 Projects for Assistance in the Transition from Homelessness (PATH)

Contractor: The Mental Health Center of Southern NH dba The Center for Life Management
 Budget Period: SFY 2025 (7/1/24 - 6/30/2025)

PATH Intended Use Plans- Budget

White Line Items: Fixed

Yellow line items: Subrecipient complete

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative			
A. Personnel Costs									
Position	Name	Annual Salary	% of Time Spent on PATH	PATH- Funded FTE	PATH Funded Salary	Matched Dollars	Cash or in Kind	Total Dollars	Budget Narrative
Outreach Worker	Derek Foxwell	\$ 51,000.00	100.00%	1.00	\$ 51,000.00			\$ 51,000.00	Provides Outreach, responds to referrals, makes assessments, offers linkages to appropriate services, and participates in Continuum of Care, Clinical intakes, reporting and documentation
PATH Administrator	Angela Moran	\$ 3,550.00	0.05%	0.05	\$ 3,550.00			\$ 3,550.00	Path Supervisor- Directly oversees outreach worker
Totals		\$ 54,550.00			\$ 54,550.00			\$ 54,550.00	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
B. Fringe Benefits						
						Fringe benefits are approximately 29% for PATH personnel. Benefits includes payroll taxes, health insurance, disability and life insurance, contribution to the state retirement system, and worker's compensation insurance.
Totals		\$ 15,819.50			\$ 15,819.50	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
C. Travel						
Mileage Reimbursement		\$ 1,000.00			\$ 1,000.00	PATH project staff to perform PATH duties and attend local PATH related meetings
Totals		\$ 1,000.00			\$ 1,000.00	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
D. Equipment *Subrecipients must receive prior approval if using PATH funds to purchase Equipment (Items \$5000/unit or higher)						

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
E. Supplies						
Office: Office Supplies		\$ 630.50			\$ 630.50	PATH project cell phone
Client: Outreach Supplies/ Hygiene Kits/ Misc			\$ 15,000.00	In Kind	\$ 15,000.00	Sock Donations, Sleeping bags, tents, house hold items
Client: Other Supplies (Describe in Narrative)			\$ 3,000.00	In Kind	\$ 3,000.00	Personal products ie: shampoo, conditner, tooth paste, tooth brush, combs, brushes, clothing, non-perishables.
Totals		\$ 630.50	\$ 18,000.00		\$ 18,630.50	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
G. Housing						
Totals		\$	\$		\$	


Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
I. Other						
Totals		\$	\$		\$	

J. Total Direct Costs		Totals A-I	\$ 72,000.00	\$ 18,000.00		\$ 90,000.00
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Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
K. Indirect Costs						
Indirect Cost Rate		Select	*If negotiated, attach Negotiated Indirect Cost Rate Agreement			
Totals						

Match Source		Source(s) of Match Dollars:	IN KIND	CASH
			18,000.00	

Program Information		
Estimated Number of Persons to be Contacted:		130
Estimated Number of Persons to be Enrolled:		120
Estimated Number of Persons to be Contacted who are Literally Homeless:		100
Number Staff trained in SOAR:		0
Number of PATH-funded consumers assisted through SOAR:		0

Contractor Initials: 
 Date: 5/18/2023



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

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New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

- 2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: c1m

5/18/2023

Date

DocuSigned by:

Vic Topo

Name: VIC Topo

Title: ceo



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

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

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

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

Vendor Name: c1m

5/18/2023

Date

DocuSigned by:

Vic Topo

Name: VIC Topo

Title: ceo

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New Hampshire Department of Health and Human Services
Exhibit F

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

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New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: c1m

5/18/2023

Date

DocuSigned by:
Vic Topo
Name: Vic Topo
Title: ceo

DS
VT
Contractor Initials
5/18/2023
Date



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Contractor Initials

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Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

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

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

1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: c1m

5/18/2023

Date

DocuSigned by:

Vic Topo

Name: Vic Topo

Title: ceo

Exhibit G

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Contractor Initials
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New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: c1m

5/18/2023

Date

DocuSigned by:

Vic Topo

Name: Vic Topo

Title: ceo



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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New Hampshire Department of Health and Human Services

Exhibit I

- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph-d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

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New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include; but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

New Hampshire Department of Health and Human Services



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

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Contractor Initials

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Date 5/18/2023



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

c1m

The State by:

Name of the Contractor

Katja S. Fox

Vic Topo

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

vic Topo

Name of Authorized Representative
Director

Name of Authorized Representative

Title of Authorized Representative

ceo

Title of Authorized Representative

5/19/2023

5/18/2023

Date

Date

Contractor Initials

Date 5/18/2023



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.


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


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

Contractor Name: c1m

5/18/2023

Date

DocuSigned by:

 Name: Vic Topo
 Title: ceo

Contractor Initials 
 Date 5/18/2023



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

- The UEI (SAM.gov) number for your entity is: Z6BDN7127Z4
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

New Hampshire Department of Health and Human Services



Exhibit K

DHHS Information Security Requirements

wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

- 9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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DHHS Information Security Requirements



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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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: 0006203787



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of April A.D. 2023.

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

David M. Scanlan
Secretary of State

State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, 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: 0005749041



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 4th day of April A.D. 2022.

A handwritten signature in cursive script, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Joseph Crawford, 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 CLM 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 April 12th, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

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 CLM 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: May 15, 2023

Signature of Elected Officer
Name: Joseph Crawford
Title: Secretary, Board of Directors

Client#: 1485395

MENTAHEA29

ACORD CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/21/2022

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

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

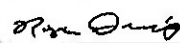
PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123		CONTACT NAME: Nicki Renaud PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): EMAIL ADDRESS: nicki.renaud@usi.com	
INSURED The Mental Health Center for Southern NH DBA CLM Center for Life Management 10 Tsienneto Rd Derry, NH 03038		INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Insurance Co. NAIC # 18058 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	ADDSUBR INSR NYYS	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO. JECT <input type="checkbox"/> LOC OTHER:		PHPK2469586	10/01/2022	10/01/2023	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$3,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		PHPK2469581	10/01/2022	10/01/2023	COMBINED SINGLE LIABILITY (Ea occurrence) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$10000		PHUB834149	10/01/2022	10/01/2023	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N <input checked="" type="checkbox"/> N N/A DESCRIPTION OF OPERATIONS below		HCHS20230000530	01/01/2023	01/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Professional		PHPK2469586	10/01/2022	10/01/2023	1,000,000 Occurrence 3,000,000 Aggregate

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

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 
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MISSION STATEMENT

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

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

CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
Years ended June 30, 2022 and 2021

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

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Independent Auditor's Report

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

Opinion

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

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial statements section of our report. We are required to be independent of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated financial statements

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

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

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

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information on pages 19-25 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2022, on our consideration of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Mental Health Center for Southern New Hampshire d/b/a CLM Center for Life Management and Affiliate's internal control over financial reporting and compliance

Wichita White & Assoc., LLC

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

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

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 7,410,824	\$ 6,458,278
Restricted cash	344,429	125,197
Cash and cash equivalents and restricted cash	7,755,253	6,583,475
Accounts receivable, net	712,586	477,737
Other receivables	1,152,465	226,806
Prepaid expenses	380,861	121,323
Security deposit	18,687	11,087
Total current assets	10,019,852	7,420,428
Property and equipment, net	3,650,371	3,682,944
Other assets		
Marketable securities	1,126,706	-
Interest rate swap agreement	24,211	-
Total assets	<u>\$ 14,821,140</u>	<u>\$ 11,103,372</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Current portion of long term debt	\$ 108,571	\$ 103,538
Accounts payable	31,894	100,008
Accrued payroll and payroll liabilities	267,960	201,904
Accrued vacation	492,262	472,798
Accrued expenses	138,522	190,415
Deferred revenue	840,015	274,587
Total current liabilities	1,879,224	1,343,250
Long term liabilities		
Interest rate swap agreement	-	100,265
PMPM reserve	1,208,356	483,543
Paycheck protection program note payable	-	2,212,100
Long term debt, less current portion	1,904,506	2,013,109
Total long term liabilities	3,112,862	4,809,017
Total liabilities	4,992,086	6,152,267
Net assets		
Without donor restrictions	9,484,625	4,825,908
With donor restrictions	344,429	125,197
Total net assets	9,829,054	4,951,105
Total liabilities and net assets	<u>\$ 14,821,140</u>	<u>\$ 11,103,372</u>

See notes to financial statements

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

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

See notes to financial statements

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE

D/B/A CLM CENTER FOR LIFE MANAGEMENT AND AFFILIATE

Consolidated Statements of Activities

Year ended June 30, 2021

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

See notes to financial statements

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

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

See notes to financial statements

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

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

See notes to financial statements

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

Note 1. Nature of organization

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

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

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

Basis of consolidation

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

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

Basis of accounting

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

Basis of presentation

The Organization's consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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

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

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

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

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

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

General

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

Use of estimates

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

Cash and cash equivalents

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

Accounts receivable

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

Property

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

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

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

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
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Note 2. Basis of accounting and summary of significant accounting policies (continued)

Investments

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

Finance costs

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

Vacation pay and fringe benefits

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

Fair value measurements and financial instruments

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

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

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

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

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

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

Third-party contractual arrangements

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

Advertising expenses

The Organization expenses advertising costs as they are incurred.

Expense allocation

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

Contributions

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

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

Interest rate swap

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

Income taxes

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

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

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

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

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

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

Subsequent events

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

Note 3. Accounts receivable, net

Accounts receivable consist of the following at June 30,:

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

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

Note 4. Prepays

Prepays consists of the following at June 30:

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

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Note 5. Concentrations of credit risk

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

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

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

Note 6. Property and equipment

Property and equipment consists of the following at June 30:

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

Note 7. Long term debt

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

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

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Note 7. Long term debt (continued)

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

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

Future maturities to long term debt are as follows:

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

Note 8. Net assets with donor restrictions

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

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

Note 9. Deferred revenue

Deferred revenue consists of the following at June 30,:

	<u>2021</u>	<u>2020</u>
HCBS ARPA Funds	\$ 840,015	\$ -
Provider relief funds	-	274,587
	<u>\$ 840,015</u>	<u>\$ 274,587</u>

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Note 9. Deferred revenue (continued)

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

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

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

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

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

Note 10. Paycheck protection program

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

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

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Note 11. Line of credit

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

Note 12. Interest rate swap

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

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

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

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

Note 13. Employee benefit plan

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

Note 14. Concentrations

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

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Note 15. Lease commitments

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

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

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

Note 16. Availability and liquidity

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

	<u>2021</u>	<u>2021</u>
<u>Financial assets at year end:</u>		
Cash and cash equivalents	\$7,755,253	\$6,583,475
Accounts receivable	712,586	477,737
Other receivable	1,152,465	226,806
Security deposit	<u>18,687</u>	<u>11,087</u>
Total financial assets	9,638,991	7,299,105
<u>Less amounts not available within one year:</u>		
Restricted cash	(344,429)	(125,197)
Security deposit	<u>(18,687)</u>	<u>(11,087)</u>
Financial assets available to meet general Expenditures over the next twelve months	<u>\$2,275,875</u>	<u>\$7,162,821</u>

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

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

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

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

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Note 17. Investments and fair value measurements

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

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

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

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

Note 18. COVID-19

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

SUPPLEMENTARY INFORMATION

THE MENTAL HEALTH CENTER FOR SOUTHERN NEW HAMPSHIRE
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Consolidating Statement of Position
June 30, 2022

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

See Independent Auditor's Report

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Consolidating Statement of Position
June 30, 2021

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

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

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

See Independent Auditor's Report

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

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

See Independent Auditor's Report

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

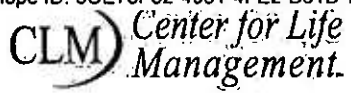
	Accounts Receivable Beginning of Year	Gross Fees	Contractual Allowances and Other Discounts Given	Cash Receipts	Change in Allowance	Accounts Receivable End of Year
Clients	\$ 224,925	\$ 1,314,239	\$ (847,441)	\$ (411,401)	\$ -	\$ 280,322
Insurance companies	209,422	3,877,828	(1,489,414)	(2,336,694)	-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

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

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

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

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



BOARD OF DIRECTORS - FY2023

Name/Position

**Maria Gudinas
Chair**

**David Hebert
Vice Chairperson**

**Joseph Crawford
Secretary**

**Vic Topo, MSW
President & CEO**

Susan Davis

David McPherson

Katie Resmini

Michael Delahanty

Adam Burch

Chris Kotulak

Vernon Thomas

Rebecca Sanborn

VICTOR TOPO

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
President/Chief Executive Officer

1999 – Present

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 13 million.
- 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. 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 fifteen 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.

VICTOR TOPO

-Page 2-

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

DIANA LACHAPPELLE, 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
- Revenue Cycle Management
- Financial Reporting & Analysis
- SOX Compliance
- Budgeting & Forecasting
- Contract Negotiations
- Internal Controls
- Audit
- Labor Management

PROFESSIONAL EXPERIENCE

VICE PRESIDENT – CHIEF FINANCIAL OFFICER

The Mental Health Center for Southern New Hampshire d.b.a. Center for Life Management, Derry, NH March 2020 to present

Provide leadership and direction in the areas of finance, revenue cycle and cash management. Develop, implement and evaluate strategic plans to improve operating performance.

CHIEF EXECUTIVE OFFICER

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

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

Key contributions and results:

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

CONTROLLER/CHIEF FINANCIAL OFFICER

Encompass Health Rehabilitation Hospital (formerly HealthSouth), Concord, NH January 2012 to January 2018

Responsible for all financial aspects of the hospital including the development of the annual operating plan, monthly analysis of results and execution of corrective actions as needed to ensure achievement of planned results. Chief liaison between corporate finance and the hospital.

Key contributions and results:

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

CPA SERVICES

Diana C. Lachapelle, CPA, Bedford, NH 2003-2011

Provided accounting leadership and business solutions to clients including cash management, forecasting, budgeting, financial statement preparation, tax preparation, and development of internal controls.

DIRECTOR OF WORLDWIDE FOOTWEAR COST & FINANCIAL PLANNING

Timberland Corporation, Stratham, NH 1996-1999

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

FINANCIAL MANAGER, CONSUMER PRODUCTS GROUP

Nashua Corporation, Nashua, NH 1993-1996

AUDITOR

Ernst & Young, Manchester, NH 1989-1992

EDUCATION & CERTIFICATION

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

SYSTEM EXPERIENCE

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

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](http://HealthcareSystemsAlign.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 Portsmouth Regional Hospital 1/2006 - 12/2009
Services Portsmouth, NH

- 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 Director's 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 Armault

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 managers responsible for 26 staff. Manage annual budget of 3 million dollars.

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

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

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

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

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

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

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

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

Steve Arnault

Teaching & Educational Experience

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 8/1986 - 1/1989
Manchester, NH

- 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 6/1984 - 8/1986
Lawrence, MA

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

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

- 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.

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

EDUCATION

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

EMPLOYMENT

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

EMPLOYMENT (cont.)

- 1996-Present Solo Private Practice (Inpatient and Outpatient)
Child, Adolescent and Adult Psychotherapy and Psychopharmacology
Hampstead Hospital
218 East Road
Hampstead, New Hampshire
- 1997-2000 Child and Adolescent Psychiatrist
Center for Life Management
Community Mental Health Center
Derry, New Hampshire
- 1991-1994 Court Appointed Expert Witness
Court Appointed Designated Examiner
Charleston County Court
- 1993-1994 Treating Psychiatrist
South Carolina Department of Mental Health
Dual Diagnoses Community Mental Health Clinic
Charleston, South Carolina

ACADEMIC AFFILIATIONS

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

RESEARCH

- 2001-2003 Sub-investigator
Access Clinical Trials

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

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

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

RESEARCH (cont.)

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

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

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

PUBLICATIONS and POSTER PRESENTATIONS

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

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

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

2001. Citalopram in Adolescents with Mood and Anxiety Disorders: A Chart Review.
Presented at the Annual Meeting of the American Psychiatric Association,
New Orleans, LA 5/9/2001
- 2001 Citalopram in Adolescents with Mood and Anxiety Disorders.
Presented at the Annual Meeting of NCDEU,
Phoenix, AZ 5/29/2001
- 2001 Citalopram in Adolescents with Mood, Anxiety, and Comorbid Conditions.
Presented at the Annual Meeting of the American Psychiatric Association 2001
Institute on Psychiatric Services,
Orlando, FL 10/11/2001

HONORS AND OFFICES HELD

ACADEMIC AWARDS AND OFFICES

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

ACADEMIC AWARDS AND OFFICES (cont.)

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

SOCIETY MEMBERSHIPS

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

CERTIFICATIONS

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

LICENSES

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

ANGELA MORAN

Objective: Seeking employment in management, human services and customer service.

Experience:

Center for Life Management Derry, NH July 2017-Present
Housing Director/PATH outreach Supervisor 11/2019-Present
Bridge Housing Program Supervisor

- Works closely with Bureau of Housing Supports and Accounting at CLM for funds from HUD
- Conducts all work required for Housing Projects, PATH Outreach, and Bridge Housing Program daily
- Runs APR, HMIS reports, CE data entry, Regional Assess Point for Region 10, reviews all new policies for all projects
- Attend and participate in HMIS Data Committee and Advisory Meetings, Housing Action NH meetings, Balance of State Continuum of Care meetings and BOSCOG subcommittee meetings, WRCOC and Case Conferencing as required
- Submits NOFA for all housing projects annually
- Follow state and federal regulations regarding use of funds and services for the homeless and mentally ill.
- Assist Landlords with participants that are in the units
- Reports to Jean's Place Housing Director for Supervision

Interim Housing Director 2/2019-11/2019

- Works closely with Bureau of Housing Supports and Accounting at CLM for funds from HUD
- Conducts all work that the Housing Development Assistant and PATH Outreach conducts on a daily basis
- Runs APR, HMIS reports on either a daily or monthly basis
- Assist Landlords with participants that are in the units
- Reports to VP for Supervision

Housing Development Assistant 11/2017-2/2019

- Works collaboratively with Housing Director to Outreach and assist homeless individuals.
- Engage homeless towards finding permanent housing/treatment for mental illness or substance misuse.
- Refer individuals for clinical screening and diagnostics into case management services.
- Participate within the local LSDA, foster cooperation and collaboration between service providers, as well as follow through on referrals made to CLM in regards to possible homeless individuals.
- Follow state and federal regulations regarding use of funds and services for the homeless and mentally ill.
- Adhere to CLM and State of NH regulations for documentation and HMIS data

- Attend and participate in HMIS Data Committee and Advisory Meetings, Housing Action NH meetings, Balance of State Continuum of Care meetings and BOSCO subcommittee meetings as required
- Assist in the development of NOFA Documentation and HMIS Annual Performance Reports
- Perform other duties as assigned by director

PATH Outreach Worker

7/2017-11/2017

- Coordinate intake and needs for assessments for all clients and work with clients and their barriers to obtain services/housing and/or perform a warm handoff to in-house case manager.
- Perform outreach services, contacting homeless persons in all places where they congregate in our catchment area.
- Provide supportive services in a non-judgmental manner.
- Provide information, referrals, and advocacy to assist clients in accessing services and resources.
- Assist clients with procuring necessary documents and services such as ID card, birth certificate, social security, disability income.
- Assist clients with housing applications, complete supportive and subsidized housing paperwork, and advocate for clients with prospective landlords.

Work Opportunities Unlimited

Dover, NH

February 2016-July 2017

Career Resource Specialist Seacoast Area

- Assist clients develop career goals/Work support and assessment
- Intake coordination for DCYF clients
- Create and develop Individual Support Plans/Coaching clients to help maximize success
- Job retention skills/Job coaching skills
- Mock interviewing skills and assessment
- Job Development/Business Development

Sutton Hill Center-Genesis Healthcare

North Andover, MA

2016-2021

Rutland Healthcare and Rehabilitation -Genesis Healthcare

Rutland, VT

2015-2016

Recreation Assistant

- Daily activities for resident-groups of 5-12 residents at a time in groups
- One on One visits offer sensory stimulation
- Prepare progress notes quarterly for resident's progress
- Assist with transporting, communicating and setting up for activity programs

Balance Chiropractic PLLC Concord, NH 2008-2015

Office Manager

- Maintained all charts and intakes for patients
- Scheduling, collecting co-pays, calling insurance companies for benefits
- Following up on charts and following up with payments from patients
- Ordered supplies, supplements, fielding calls to schedule and reschedule patients

Children's Place Manchester, NH 2007-2008

Store Manager

- Ran all aspects of the stores operation from scheduling, payroll, shipment, floor sets
- Training all management and part time sales associates
- Customer service

Olympia Sports Salem, NH 1995-2007

Store Manager

- Part time from 1995-1997, Manager Trainee, Store Manager 2000
- Ran all operations of store and maintained good customer service
- Training for all management and part time sales associates
- Made sure to reach sales goals and inventory

Volunteer Experience

YMCA Allard Center of Goffstown

- Volunteered for co-coaching of competitive swim team (18 kids ages 11-16)
- Volunteered for Kohl's Cares Softball tournament to raise \$500
- Volunteered for Zumba/dance-a-thon to raise over \$200

Education:

Rutland High School 1997

Seacoast Career School 2006

Derek Foxwell

PATH/Homeless Outreach - Center for Life Management, Derry, NH: 2017-Present

- Engage with at-risk and homeless individuals who suffer from mental illness and/or physical disabilities.
- Record outreach efforts, data and information and network with other agencies utilizing HMIS, Clarity and coordinated entry.
- Providing case management and support for mental health services, Medicaid and social security by assisting clients with their applications and annual re-determinations.
- Working seamlessly with housing department by assisting potential clients in obtaining housing support.
- Maintain comprehensive knowledge of program content and homeless locations, reviewing files and program-related documents.

Property Management & Rental Maintenance: 2011 - 2017

- Maintained and renovated single family rental properties at various locations throughout Southern New Hampshire.
- Direct interaction with tenants, lease renewals, project assessment, handicap accessible renovations & updates.
- Liaison between tenants and property owners.

PINE STREET INN - HOMELESS SHELTER, BOSTON, MA

**Assistant Supervisor & Counselor, Boston Night Center (BNC),
Pine Street Inn Boston, MA — 2005 - 2011**

- Supervision of a rotating staff of 12 that cared for and counseled guests that frequented The Boston Night Center, an overnight emergency shelter.
- Counseling individuals, forming professional, non-judgmental relationships based on trust and commitment.
- Received training in conflict resolution and defusing heated situations.
- Daily direct care and counseling of guests in various stages of drug abuse, mental health, and severe alcoholism.
- Case management, input and implementation of treatment plans.
- Ensured compliance with program rules and regulations.
- Assisted in training staff in how to complete program paperwork.
- Provided training and technical support to partner agencies.

E D U C A T I O N & C E R T I F I C A T I O N S

NE School of Addiction Studies, Substance Abuse Counseling, 2009



CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Vic Topo	CEO	0
Diana Lachapelle	VP - CFO	0
Steve Arnault	VP Operations & Quality	0
Kenneth Brown	Medical Director	0
Angie Moran	Housing Director	\$3,550.00
Derek Foxwell	PATH Outreach Worker	\$51,000.00

Subject: RFA-2024-DBH-02-PATHH-04 / Projects for Assistance in the Transition from Homelessness

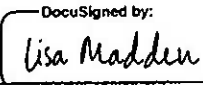
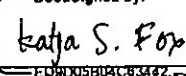
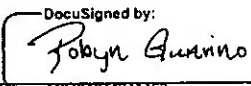
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Riverbend Community Mental Health, Inc.		1.4 Contractor Address 278 Pleasant Street, Concord, NH 03301	
1.5 Contractor Phone Number 603-226-7505	1.6 Account Number 05-95-42-423010-79260000	1.7 Completion Date 6/30/2025	1.8 Price Limitation \$144,000.00
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 5/11/2023		1.12 Name and Title of Contractor Signatory Lisa Madden President & CEO	
1.13 State Agency Signature DocuSigned by:  Date: 5/15/2023		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 5/15/2023			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

7. PERSONNEL.

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

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

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

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

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

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

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

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

**New Hampshire Department of Health and Human Services
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EXHIBIT A**

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective upon G&C approval or July 1, 2023, whichever is later.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

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

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must provide PATH-funded services in accordance with Substance Abuse and Mental Health Services Administration (SAMHSA) and Projects for Assistance in Transition from Homelessness (PATH) program guidance to clients with serious mental illness or who have both serious mental illness and substance use disorders and are homeless or at imminent risk of becoming homeless.
- 1.2. The Contractor must ensure services are available in the towns/cities of: Allenstown, Andover, Boscawen, Bow, Bradford, Canterbury, Chichester, Concord, Danbury, Deering, Dunbarton, Epsom, Franklin, Henniker, Hill, Hillsboro, Hopkinton, Loudon, New London, Newbury, Northfield, Pembroke, Penacook, Pittsfield, Salisbury, Sutton, Warner, Weare, Webster, Wilmot, and Windsor.
- 1.3. For the purposes of this Agreement, all references to days mean calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide or refer clients to services including, but not limited to:
 - 1.4.1. Outreach Services (Street Outreach and Supportive Services Only).
 - 1.4.2. Screening and diagnostic treatment services.
 - 1.4.3. Habilitation and rehabilitation services.
 - 1.4.4. Mental Health Services.
 - 1.4.5. Veteran Services, as appropriate.
 - 1.4.6. Alcohol and drug treatment services.
 - 1.4.7. Childcare.
 - 1.4.8. Case management services that include, but are not limited to:
 - 1.4.8.1. Assisting clients with obtaining services and coordinating services.
 - 1.4.8.2. Assisting clients with obtaining income support services, including but not limited to:
 - 1.4.8.2.1. Housing assistance.
 - 1.4.8.2.2. Food Stamps.
 - 1.4.8.2.3. Supplemental Security Income/Social Security Disability Insurance (SSI/SSDI) or other disability and financial benefits Referrals, for

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additional services as may be appropriate,
including referrals to Primary Care Services.

- 1.4.8.3. Supportive services in residential settings.
- 1.4.8.4. Housing stability services including but not limited to:
 - 1.4.8.4.1. Emergency homeless shelters services.
 - 1.4.8.4.2. Continuum of Care programs.
 - 1.4.8.4.3. Assistance with housing applications through state or local housing authorities.
 - 1.4.8.4.4. Assistance with Security Deposit or first month's rent.
- 1.5. The Contractor must ensure their staff and supervisors are trained in and have an understanding of:
 - 1.5.1. SAMHSA and PATH requirements;
 - 1.5.2. Program expectations;
 - 1.5.3. PATH guidance as provide in-person and in writing by SAMHSA and PATH staff;
 - 1.5.4. Requirements for confidentiality and security safeguards of information including obtaining appropriate individual consent and providing adequate notice of nondisclosure prior to any referral in compliance with state and federal laws and regulations;
 - 1.5.5. Social Security Outreach, Access and Recovery (SOAR); and
 - 1.5.6. Technical assistance providers and the Bureau of Housing Supports.
- 1.6. The Contractor must obtain PATH program manuals, reporting guidance, including definitions and data standards, training webinars and other training materials for Homeless Programs including PATH on the PATH Data Exchange (PDX) and the SAMHSA website.
- 1.7. The Contractor must enter client data into the Homeless Management Information System, as described in the NH HMIS Policy and Procedure Manual.
- 1.8. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.
- 1.9. The Contractor must participate in the planning and collaboration of local continuum of care committees affecting PATH clients.
- 1.10. The Contractor must maintain individual client service records for PATH-Enrolled Individuals, where each client service record will contain at a

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minimum:

- 1.10.1. All contacts between a PATH-funded worker or workers and an individual who is potentially PATH eligible or enrolled in PATH must be entered into HMIS;
- 1.10.2. A statement of the presenting problem(s) as described by the PATH-Enrolled Individual, as reported by the referral source and as assessed by the screener;
- 1.10.3. Documentation of homelessness or chronic homelessness;
- 1.10.4. The context of the referral;
- 1.10.5. The condition and functioning of the PATH-Enrolled Individual at the time of initial assessment and subsequently;
- 1.10.6. The history and symptoms of the PATH-Enrolled Individual Mental Illness or co-occurring disorder reported and observed;
- 1.10.7. An assessment of each PATH client's basic needs, including legal and safety issues, cultural considerations, and Substance Use Disorder, as appropriate;
- 1.10.8. An assessment of the PATH-Enrolled Individual's service needs;
- 1.10.9. A service plan; and
- 1.10.10. Regular notation of PATH client progress service plan accomplishment, including to transfer to other mainstream services.

1.11. Intended Use Plan (IUP) Services

- 1.11.1. The Contractor must provide an IUP to the Department annually which will be the basis of the PATH services and activities.
- 1.11.2. The Contractor must ensure services will be culturally competent, professional, and effective.
- 1.11.3. The Contractor must ensure services will be provided in the least intrusive manner in locations where PATH Eligible Individuals may be found and served.
- 1.11.4. The Contractor must aim to achieve or exceed national PATH Government Performance and Results Act (GPRA) performance measures in delivery and costs of services. (Please see Page 135, Outputs and Outcomes Table of Fiscal Year 2023 Justification of Estimates for Appropriations Committees (samhsa.gov)).
- 1.11.5. The Contractor must submit an IUP to BHS annually, to enable BHS to meet the federal submission requirements of the annual federal FOA for PATH funds. Each IUP must provide projected summary of

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performance in the following outcome measures:

- 1.11.5.1. Number of homeless adults to be contacted;
 - 1.11.5.2. Number of contacted persons experiencing homelessness with SMI or co-occurring disorders who became enrolled in PATH services;
 - 1.11.5.3. Number of adult persons contacted using PATH funds that are literally homeless;
 - 1.11.5.4. Number of enrolled PATH individuals referred to and who will receive community mental health services;
 - 1.11.5.5. Number of person referred to and who will attain housing;
 - 1.11.5.6. Number of persons referred to and who will attain substance use disorder treatment services;
 - 1.11.5.7. Number of staff trained in SOAR; and
 - 1.11.5.8. Budget and Budget detail/narrative.
- 1.12. The Contractor must ensure staff participate in training as deemed necessary by the Department.

1.13. Reporting

- 1.13.1. The Contractor must submit quarterly and annual reports that meet federal and state law and regulations for HMIS data to the Department including but not limited to:
 - 1.13.1.1. Demographic information on contacts and enrolled clients, reporting age, gender, race/ethnicity, veteran status, prior/current residence, substance use disorder, length of time outdoors;
 - 1.13.1.2. Detailed narrative budget yearly;
 - 1.13.1.3. Number of persons experiencing homelessness contacted;
 - 1.13.1.4. Percentage of contacted persons experiencing homelessness with serious mental illness who become enrolled in services;
 - 1.13.1.5. The number of current enrolled clients receiving services, including community mental health services;
 - 1.13.1.6. Services and referrals provided to outreached and enrolled clients;
 - 1.13.1.7. Number of PATH providers trained on SOAR to ensure eligible homeless clients are receiving benefits; and

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1.13.1.8. Number of persons enrolled who attained housing or other supportive services.

1.14. Performance Measures

1.14.1. The Department will monitor Contractor performance by ensuring the Contractor provides key data and metrics in a format and at a frequency specified by the Department for the following performance measures:

1.14.1.1. Ninety (90%) of persons enrolled into Street Outreach or Supportive Services Only projects will be provided permanent housing referrals.

1.14.1.2. Ninety-five percent (95%) of unsheltered persons enrolled into the Street Outreach or Supportive Services Only project will be provided referrals to ongoing community resources, including community mental health.

1.14.1.3. Five percent (5%) of persons served will exit to permanent housing destinations as a result of street outreach or supportive service only services.

1.14.1.4. Sixty four percent 64% (or updated GPRA measure) of PATH enrolled households will receive community mental health services.

1.14.1.5. Fifty seven percent 57% (or updated GPRA measure) of contacted persons experiencing homelessness will be enrolled in services.

2. Exhibits Incorporated

2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.

2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.

2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

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3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

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3.4. Eligibility Determinations

- 3.4.1. If the Contractor is permitted to determine the eligibility of individuals such eligibility determination must be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- 3.4.2. Eligibility determinations must be made on forms provided by the Department for that purpose and must be made and remade at such times as are prescribed by the Department.
- 3.4.3. In addition to the determination forms required by the Department; the Contractor must maintain a data file on each recipient of services hereunder, which file must include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor must furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
- 3.4.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services must be permitted to fill out an application form and that each applicant or re-applicant must be informed of his/her right to a fair hearing in accordance with Department regulations.

4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each

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such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

5. Background Checks

- 5.1.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
 - 5.1.1.1. A criminal background check, at the selected Vendor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
 - 5.1.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

6. Privacy Impact Assessment

- 6.1.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:
 - 6.1.1.1. How PII is gathered and stored;
 - 6.1.1.2. Who will have access to PII;
 - 6.1.1.3. How PII will be used in the system;

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6.1.1.4. How individual consent will be achieved and revoked;
and

6.1.1.5. Privacy practices.

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

7. Department Owned Devices, Systems and Network Usage

7.1.1. If Contractor End Users (as defined in Exhibit K, DHHS Information Security Requirements) are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, the Contractor must:

7.1.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

7.1.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

7.1.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

7.1.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

7.1.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

7.1.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

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- 7.1.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems";
- 7.1.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 7.1.1.9. Agree when utilizing the Department's email system:
- 7.1.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
- 7.1.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
- 7.1.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:
- CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."
- 7.1.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:
- 7.1.1.11. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.
- 7.1.1.12. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Contract and annually throughout the Contract term.
- 7.1.1.13. Agree End User's will only access the Department' intranet to view the Department's Policies and Procedures and Information Security webpages.

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7.1.1.14. Agree, if any End User is found to be in violation of any of the above-Department terms and conditions of the Contract, said End User may face removal from the Contract, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

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

7.1.2. Workspace Requirement

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

8. Contract End-of-Life Transition Services

8.1.1. General Requirements

8.1.1.1. If applicable, upon termination or expiration of the Contract the Parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

8.1.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such

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

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

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

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

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

8.1.2. Completion of Transition Services

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

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the Contractor notifies the Department of an issue requiring additional time to complete said product.

8.1.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of Exhibit K: DHHS Information Security Requirements.

8.1.3. Disagreement over Transition Services Results

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

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EXHIBIT C**

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% Federal funds, as awarded by the US Department of Health and Human Services, Substance Abuse and Mental Health Administration, Projects for Assistance in Transition from Homelessness (PATH), Assistance Living Number 93.150, FAIN TBD.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Budget through C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
 - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.dbhinvoicesmhs@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

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6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
 - 8.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
 - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
 - 8.4. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the

**New Hampshire Department of Health and Human Services
Projects for Assistance in the Transition from Homelessness (PATH)
EXHIBIT C**

Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget
 New Hampshire Department of Health and Human Services
 Projects for Assistance in the Transition from Homelessness (PATH)

Contractor: Riverbend Community Mental Health, Inc.
 Budget Period: SFY 2024 (7/1/23 - 6/30/2024)

PATH Intended Use Plans- Budget

White Line Items: Fixed
 Yellow line Items: Subrecipient complete

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative			
A. Personnel Costs									
Position	Name	Annual Salary	% of Time Spent on PATH	PATH-Funded FTE	PATH Funded Salary	Matched Dollars	Cash or in Kind	Total Dollars	Budget Narrative
Homeless and Housing Counselor	Morgan Stevens	\$ 50,860.37	100.00%	1.00	\$ 45,348.91	\$ 5,511.46	Cash	\$ 50,860.37	Salary expense for PATH outreach counselor
Other (Describe in Narrative)	Sarah Richdale	\$ 76,977.05	5.00%	0.05	\$	\$ 3,848.85	Cash	\$ 3,848.85	Supervisor of PATH staff and program
Totals					\$ 45,348.91	\$ 9,360.31		\$ 54,709.22	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative		
B. Fringe Benefits								
Totals					\$ 20,105.64		\$ 20,105.64	Benefits for 1.05 FTE includes health, dental, insurances, payroll taxes

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative		
C. Travel								
	Mileage Reimbursement	\$	\$ 1,200.00	Cash	\$ 1,200.00	Mileage to reach clients of program paid at .585 per mile, attend mtgs Nat'l Alliance to End Homelessness conference registration \$825, hotel \$200/night=\$400, per diem \$80/day, airfare \$400, parking \$125		
	Conferences and Meetings	\$	\$ 2,000.00	Cash	\$ 2,000.00			
Totals					\$ 3,200.00		\$ 3,200.00	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
D. Equipment *Subrecipients must receive prior approval if using PATH funds to purchase Equipment (Items \$5000/unit or higher)						

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative		
E. Supplies								
	Client: Outreach Supplies/ Hygiene Kits/ Misc	\$	\$ 2,000.00	Cash	\$ 2,000.00	Tents, sleeping bags, hygiene supplies for men and women, water bottles, protein snacks, hand warmers		
	Office: Office Supplies	\$	\$ 100.00	Cash	\$ 100.00	Paper, ink, pens, other office needs		
Totals					\$ 2,100.00		\$ 2,100.00	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative		
G. Housing								
	Housing Eligibility Determination	\$	\$ 689.69	Cash	\$ 689.69	App. Fees, security deposit		
	Housing Moving Assistance	\$	\$ 650.00	Cash	\$ 650.00	Sheets, pillows, small furniture, kitchen supplies		
Totals					\$ 1,339.69		\$ 1,339.69	

Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative		
I. Other								
	Office: Utilities/Telephone/Internet:	\$	\$ 1,500.00	Cash	\$ 1,500.00	Cell and office phones		
	Office: Utilities/Telephone/Internet:	\$	\$ 500.00	Cash	\$ 500.00	Occupancy= electricity, heat, maintenance		
Totals					\$ 2,000.00		\$ 2,000.00	

J. Total Direct Costs		Totals A-I	\$ 65,454.55	\$ 18,000.00		\$ 83,454.55
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Category		Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative	
K. Indirect Costs Indirect Cost Rate 10% De Minimi <i>if negotiated, attach Negotiated Indirect Cost Rate Agreement</i>							
Totals					\$ 6,545.45		\$ 6,545.45

Match Source		IN KIND	CASH
Source(s) of Match Dollars:			\$18,000.00

Program Information	
Estimated Number of Persons to be Contacted:	100
Estimated Number of Persons to be Enrolled:	45
Estimated Number of Persons to be Contacted who are Literally Homeless:	30
Number Staff trained in SOAR:	2
Number of PATH-funded consumers assisted through SOAR:	15


DS

 Contractor Initials
 Date 5/11/2023

Exhibit C-2, Budget
 New Hampshire Department of Health and Human Services
 Projects for Assistance in the Transition from Homelessness (PATH)

RFA-2024-DBH-02-PATHH-04

Contractor: Riverbend Community Mental Health, Inc.
 Budget Period: SFY 2025 (7/1/24 - 6/30/2025)

PATH Intended Use Plans- Budget

White Line Items: Fixed

Yellow Line Items: Subrecipient complete

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
A. Personnel Costs									
Position	Name	Annual Salary	% of Time Spent on PATH	PATH- Funded FTE	PATH Funded Salary	Matched Dollars	Cash or in Kind	Total Dollars	Budget Narrative
Homeless and Housing Counselor	Morgan Stevens	\$ 52,341.74	100.00%	1.00	\$ 44,622.57	\$ 7,719.17	Cash	\$ 52,341.74	Salary expense for PATH outreach counselor
Other (Describe in Narrative)	Sarah Richdale	\$ 79,219.10	5.00%	0.05	\$	\$ 3,960.96	Cash	\$ 3,960.96	Supervisor of PATH counselor and program
				Totals	\$ 44,622.57	\$ 11,680.13		\$ 56,302.70	

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative				
B. Fringe Benefits									
				Totals	\$ 20,832.00			\$ 20,832.00	Benefits for 1.05 FTE includes health, dental, insurances, payroll taxes

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
C. Travel					
Mileage Reimbursement		\$ 1,000.00	Cash	\$ 1,000.00	Mileage to reach clients of program paid at .585 per mile, meetings, ITAT Alliance to End Homelessness conference registration \$825, hotel \$200/night=\$400, per diem \$80/day, airfare \$400, parking \$125
Conferences and Meetings		\$ 2,000.00	Cash	\$ 2,000.00	
				Totals	\$ 3,000.00

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
D. Equipment *Subrecipients must receive prior approval if using PATH funds to purchase Equipment (items \$5000/unit or higher)					

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
E. Supplies					
Client: Outreach Supplies/ Hygiene Kits/ Misc		\$ 1,565.00	Cash	\$ 1,565.00	Tents, sleeping bags, hygiene supplies for men and women, water bottles, protein snacks, hand warmers
Office: Office Supplies		\$ 100.00	Cash	\$ 100.00	Paper, ink, pens, other office needs
				Totals	\$ 1,665.00

Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
G. Housing					
Housing Eligibility Determination		\$ 500.00	Cash	\$ 500.00	App. fees, security deposit, part of 1st month rent
Housing Moving Assistance		\$ 650.00	Cash	\$ 650.00	Sheets, pillows, small furniture, kitchen supplies
				Totals	\$ 1,150.00


Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
I. Other					
Office: Utilities/Telephone/Internet:		\$ 1,200.00	Cash	\$ 1,200.00	Cell and office phones
Office: Utilities/Telephone/Internet:		\$ 500.00	Cash	\$ 500.00	Occupancy electricity, heat, maintenance
				Totals	\$ 1,700.00

J. Total Direct Costs	Totals A-I	\$ 65,454.57	\$ 19,195.13	\$ 84,649.70
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Category	Federal Dollars	Matched Dollars	Match Type	Total Dollars	Budget Narrative
K. Indirect Costs					
Indirect Cost Rate 10% De Minim; *If negotiated, attach Negotiated Indirect Cost Rate Agreement					
				Totals	\$ 6,545.46

Match Source	Source(s) of Match Dollars:	IN KIND	CASH
			\$19,195.13

Program Information	
Estimated Number of Persons to be Contacted:	115
Estimated Number of Persons to be Enrolled:	55
Estimated Number of Persons to be Contacted who are Literally Homeless:	35
Number Staff trained in SOAR:	2
Number of PATH-funded consumers assisted through SOAR:	20

DS

 Contractor Initials
 Date 5/11/2023



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: Riverbend Community Mental Health, Inc.

5/11/2023

Date

DocuSigned by:

Lisa Madden

Name: LISA Madden

Title: President & CEO



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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


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

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

Vendor Name: Riverbend Community Mental Health, Inc.

5/11/2023

Date

DocuSigned by:

 Name: LISA Madden
 Title: President & CEO

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

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New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Riverbend Community Mental Health, Inc.

5/11/2023
Date

DocuSigned by:
Lisa Madden
Name: Lisa Madden
Title: President & CEO

DS
LHM
Contractor Initials
5/11/2023
Date



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Contractor Initials DS
KLM

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

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

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

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Riverbend Community Mental Health, Inc.

5/11/2023

Date

DocuSigned by:

Lisa Madden

Name: Lisa Madden

Title: president & CEO

Exhibit G

Contractor Initials *LM*

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Riverbend Community Mental Health, Inc.

5/11/2023
Date

DocuSigned by:
Lisa Madden
Name: LISA Madden
Title: president & CEO



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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New Hampshire Department of Health and Human Services

Exhibit I

- i. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall not disclose the PHI.



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed .
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

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Date 5/11/2023



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

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New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Riverbend Community Mental Health, Inc.

The State by:

Name of the Contractor

Katja S. Fox

Lisa Madden

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Lisa Madden

Name of Authorized Representative
Director

Name of Authorized Representative

Title of Authorized Representative

President & CEO

Title of Authorized Representative

5/15/2023

5/11/2023

Date

Date

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Date



New Hampshire Department of Health and Human Services
Exhibit J

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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

Contractor Name: Riverbend Community Mental Health, Inc.

5/11/2023

Date

DocuSigned by:

Lisa Madden

Name: Lisa Madden

Title: President & CEO

Contractor Initials

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Date 5/11/2023



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

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

X NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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Exhibit K

DHHS Information Security Requirements



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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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: 0006194228



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 3rd day of April A.D. 2023.

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

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 February 24, 2022, at which a quorum of the Directors/shareholders were present and voting.

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

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

Dated: 5/11/23



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

ACORD CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/15/2022

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

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

PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	CONTACT NAME: Linda Jaeger, CIC	
	PHONE (A/C, No, Ext): 855 874-0123	FAX (A/C, No):
E-MAIL ADDRESS: linda.jaeger@usi.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Philadelphia Indemnity Insurance Co.		18058
INSURER B: Granito State Healthcare & Human Svc WC		NONAIC
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		


INSURED
 Riverbend Community Mental Health Inc.
 P.O. Box 2032
 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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			PHPK2471016	10/01/2022	10/01/2023	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$3,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2471013	10/01/2022	10/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$10K			PHUB834651	10/01/2022	10/01/2023	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	HCHS20230000566 3A SAtates: NH	01/01/2023	01/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Professional Liability			PHPK2471016	10/01/2022	10/01/2023	\$1,000,000 Ea. Incident \$3,000,000 Aggregate

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

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



Mission

We care for the behavioral health of our community.

Vision

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

Values

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

Revised 8-23-07

Riverbend Community Mental Health, Inc.

FINANCIAL STATEMENTS

June 30, 2022

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Kittell Branagan & Sargent

Certified Public Accountants

Vermont License #167

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Riverbend Community Mental Health, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2023, on our consideration of Riverbend Community Mental Health, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Riverbend Community Mental Health, Inc.'s internal control over financial reporting and compliance.

Kittell, Brannagan + Sargent

St. Albans, Vermont

January 5, 2023

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

<u>ASSETS</u>	<u>2022</u>	<u>2021</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 18,387,254	\$ 14,523,074
Client service fees receivable, net	607,311	944,068
Other receivables	1,828,852	1,662,191
Investments	8,297,863	9,290,242
Prepaid expenses	377,808	174,204
Tenant security deposits	27,271	27,257
TOTAL CURRENT ASSETS	<u>29,526,359</u>	<u>26,621,036</u>
PROPERTY & EQUIPMENT, NET	<u>11,654,912</u>	<u>11,136,269</u>
OTHER ASSETS		
Investment in Behavioral Information Systems		<u>109,099</u>
TOTAL ASSETS	<u>\$ 41,181,271</u>	<u>\$ 37,866,404</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 536,862	\$ 110,023
Accrued expenses	1,494,556	1,049,309
Tenant security deposits	32,518	26,140
Accrued compensated absences	852,920	990,852
Current portion of long-term debt	1,372,442	253,357
Deferred revenue	816,586	7,512
TOTAL CURRENT LIABILITIES	<u>5,105,884</u>	<u>2,437,193</u>
LONG-TERM LIABILITIES		
Long-term debt, less current portion	5,635,000	7,005,549
Unamortized debt issuance costs	(171,183)	(197,077)
Long-term debt, net of unamortized debt issuance costs	<u>5,463,817</u>	<u>6,808,472</u>
Interest rate swap liability	<u>(76,335)</u>	<u>283,844</u>
TOTAL LONG-TERM LIABILITIES	<u>5,387,482</u>	<u>7,092,316</u>
NET ASSETS		
Net Assets without donor restrictions	27,840,003	25,181,789
Net Assets with donor restrictions	<u>2,847,902</u>	<u>3,155,106</u>
TOTAL NET ASSETS	<u>30,687,905</u>	<u>28,336,895</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 41,181,271</u>	<u>\$ 37,866,404</u>

See Accompanying Notes to Financial Statements.

Riverbend Community Mental Health, Inc.

STATEMENTS OF OPERATIONS

For the Years Ended June 30,

	2022			2021
	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	All Funds	
PUBLIC SUPPORT AND REVENUES				
Public support -				
Federal	\$ 1,570,285	\$ -	\$ 1,570,285	\$ 814,256
State of New Hampshire -- BBH	3,266,762	-	3,266,762	3,233,066
In-kind donations	165,584	-	165,584	170,784
Contributions	203,367	3,150	206,517	119,565
Other	1,515,124	-	1,515,124	1,332,616
Total Public Support	<u>6,721,122</u>	<u>3,150</u>	<u>6,724,272</u>	<u>5,670,287</u>
Revenues -				
Client service fees, net of provision for bad debts	27,192,609	-	27,192,609	28,766,679
Other	3,158,204	-	3,158,204	4,049,036
Net assets released from restrictions	164	(164)	-	-
Total Revenues	<u>30,350,977</u>	<u>(164)</u>	<u>30,350,813</u>	<u>32,815,715</u>
TOTAL PUBLIC SUPPORT AND REVENUES	<u>37,072,099</u>	<u>2,986</u>	<u>37,075,085</u>	<u>38,486,002</u>
PROGRAM AND ADMINISTRATIVE EXPENSES				
Children and adolescents	5,882,917	-	5,882,917	5,416,903
Emergency services	1,127,714	-	1,127,714	1,338,609
Behavioral Crisis Treatment Ctr	727,261	-	727,261	1,448,814
ACT Team	1,724,146	-	1,724,146	1,535,887
Outpatient - Concord	5,865,371	-	5,865,371	5,219,249
Outpatient - Franklin	2,797,721	-	2,797,721	2,779,628
Multi-Service Team - Community Support Program	7,860,088	-	7,860,088	7,020,285
Mobile Crisis Team	2,291,985	-	2,291,985	1,798,522
Community Residence - Twitchell	1,141,200	-	1,141,200	1,122,608
Community Residence - Fellowship	884,593	-	884,593	549,409
Restorative Partial Hospital	-	-	-	1,866
Supportive Living - Community	1,373,256	-	1,373,256	1,510,700
Bridge Housing	199,834	-	199,834	105,971
Other Non-BBH	2,141,212	-	2,141,212	3,375,387
Administrative	87,769	-	87,769	908,076
TOTAL PROGRAM & ADMINISTRATIVE EXPENSES	<u>34,105,067</u>	<u>-</u>	<u>34,105,067</u>	<u>34,131,914</u>
EXCESS OF PUBLIC SUPPORT AND REVENUE OVER EXPENSES FROM OPERATIONS	<u>2,967,032</u>	<u>2,986</u>	<u>2,970,018</u>	<u>4,354,088</u>
OTHER INCOME (LOSS)				
PPP Loan Forgiveness	-	-	-	5,017,927
Investment Income (loss)	(667,111)	(310,190)	(977,301)	1,626,882
Change in fair value of interest rate swap	358,293	-	358,293	202,828
TOTAL OTHER INCOME (LOSS)	<u>(308,818)</u>	<u>(310,190)</u>	<u>(619,008)</u>	<u>6,847,637</u>
TOTAL INCREASE (DECREASE) IN NET ASSETS	2,658,214	(307,204)	2,351,010	11,201,725
NET ASSETS, BEGINNING OF YEAR	<u>25,181,789</u>	<u>3,155,106</u>	<u>28,336,895</u>	<u>17,135,170</u>
NET ASSETS, END OF YEAR	<u>\$ 27,840,003</u>	<u>\$ 2,847,902</u>	<u>\$ 30,687,905</u>	<u>\$ 28,336,895</u>

See Accompanying Notes to Financial Statements.

Riverbend Community Mental Health, Inc.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30,

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	\$ 2,351,010	\$ 11,201,725
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,076,666	1,196,915
Unrealized (gain) loss on investments	1,237,505	(958,071)
Gain on sale of BIS	(28,077)	-
PPP loan forgiveness	-	(5,017,927)
Change in fair value of interest rate swap	(358,293)	(202,828)
Changes in:		
Client service fee receivables	336,757	396,241
Other receivables	(166,661)	379,052
Prepaid expenses	(203,604)	(15,422)
Tenant security deposits	6,364	(1,117)
Accounts payable and accrued expenses	734,154	2,719
Deferred revenue	809,074	(3,424)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>5,794,895</u>	<u>6,977,863</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(1,569,415)	(376,799)
Proceeds from sale of investment in BIS	137,176	-
Investment activity, net	<u>(245,126)</u>	<u>(655,317)</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(1,677,365)</u>	<u>(1,032,116)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt	<u>(253,350)</u>	<u>(244,518)</u>
NET INCREASE IN CASH	3,864,180	5,701,229
CASH AT BEGINNING OF YEAR	<u>14,523,074</u>	<u>8,821,845</u>
CASH AT END OF YEAR	<u>\$ 18,387,254</u>	<u>\$ 14,523,074</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash payments for interest	<u>\$ 242,098</u>	<u>\$ 244,599</u>

See Accompanying Notes to Financial Statements.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2019, remain open for potential examination by major tax jurisdictions, generally for three years after they were filed.

Related Organizations

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

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

Basis of Presentation

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

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

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

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.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Riverbend has recorded an estimate in the allowance for doubtful accounts of \$882,275 and \$1,141,701 as of June 30, 2022 and 2021, respectively. The allowance for doubtful accounts represents 59% and 55% of total client service accounts receivable as of June 30, 2022 and 2021, respectively.

Client Service Revenue

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

Client service revenue (net of contractual allowances and provision for bad debts) recognized during the year ended June 30, 2022 totaled \$27,192,609, of which \$26,309,819 was revenue from third-party payors and \$885,790 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 a managed care organization that reimburses Riverbend Medicaid funds for services rendered on a fee for service and capitated structure.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 are all reimbursed on a contractual basis.

Approximately 85% of net client service revenue is from participation in the state-sponsored Medicaid programs for the year ended June 30, 2022 and 2021, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is possible that recorded estimates could change materially in the near term.

Interest Rate Swap Agreements

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

Advertising

Advertising costs are expensed as incurred. Total costs were \$147,475 and \$150,252 at June 30, 2022 and 2021, respectively.

NOTE 2 CASH

At June 30, 2022 and 2021, the carrying amount of cash deposits was \$18,414,525 and \$14,550,331 and the bank balance was \$18,484,523 and \$14,725,805. Of the bank balance, \$5,623,931 and \$5,860,928 was covered by federal deposit insurance under written agreement between the bank and Riverbend, \$7,007,442 and \$7,258,906 was offset by debt, and the remaining \$5,853,150 and \$1,605,971 is uninsured. Subsequent to year end, Riverbend purchased \$6,000,000 in treasuries to help reduce the exposure of uninsured cash at June 30, 2022.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 ACCOUNTS RECEIVABLE

	<u>2022</u>	<u>2021</u>
CLIENT SERVICE RECEIVABLES		
Due from clients	\$ 422,447	\$ 480,709
Receivable from insurance companies	409,903	554,793
Medicaid receivable	511,061	868,095
Medicare receivable	154,045	182,149
Housing fees	<u>(7,870)</u>	<u>23</u>
	1,489,586	2,085,769
Allowance for doubtful accounts	<u>(882,275)</u>	<u>(1,141,701)</u>
	<u>\$ 607,311</u>	<u>\$ 944,068</u>
OTHER RECEIVABLES		
BBH	\$ 423,452	\$ 874,290
Federal Grants	655,290	451,811
Behavioral Information System - BIS	-	59,023
Merrimack County Drug Court	216,397	76,767
MCO Directed Payments	443,238	137,199
Due from Penacook Assisted Living Facility	-	12,866
Other	<u>90,475</u>	<u>50,235</u>
	<u>\$ 1,828,852</u>	<u>\$ 1,662,191</u>

NOTE 4 INVESTMENTS

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

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

Riverbend Community Mental Health, Inc.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 4 INVESTMENTS (continued)

<u>2021</u>	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>	<u>Market Value</u>
Cash & Money Market	\$ 179,254	\$ -	\$ 179,254
Corporate Bonds	2,039,624	(25,757)	2,013,867
Exchange Traded Funds	2,724,996	858,110	3,583,106
Equities	79,159	(5,099)	74,060
Mutual Funds	3,017,771	422,184	3,439,955
	<u>\$8,040,804</u>	<u>\$1,249,438</u>	<u>\$9,290,242</u>

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

	<u>2022</u>	<u>2021</u>
Interest and dividends	\$ 202,906	\$ 191,809
Realized gains (losses)	115,919	528,978
Unrealized gains (losses)	(1,237,505)	958,071
Fee expenses	(58,621)	(51,976)
TOTAL	<u>\$ (977,301)</u>	<u>\$1,626,882</u>

NOTE 5 FAIR VALUE MEASUREMENTS

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

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

Basis of Fair Value Measurement

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

All investments are categorized as Level 1 and recorded at fair value, as of June 30, 2022. As required by professional accounting standards, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 OTHER INVESTMENTS

Behavioral Information System

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

The investment is being accounted for under the equity method. Accordingly, 50% of the BIS operating income for the year has been reflected on the books of Riverbend.

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

NOTE 7 PROPERTY AND EQUIPMENT

Property and equipment, at cost:

	<u>2022</u>	<u>2021</u>
Land	\$ 1,275,884	\$ 1,275,884
Buildings	17,789,504	17,707,974
Leasehold Improvements	541,181	532,136
Furniture and Fixtures	4,479,040	4,204,035
Equipment	2,268,463	1,998,972
Software licenses	211,893	171,799
CIP	<u>894,251</u>	<u>-</u>
	27,460,216	25,890,800
Accumulated Depreciation	<u>(15,805,304)</u>	<u>(14,754,531)</u>
 NET BOOK VALUE	 <u>\$ 11,654,912</u>	 <u>\$ 11,136,269</u>

NOTE 8 LONG-TERM DEBT

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

	<u>2022</u>	<u>2021</u>
Mortgage payable, \$1,200,000 note dated 6/10/19, secured by Pleasant St. property. Interest at 1.67%, annual principal and interest payments of \$5,630 with a final balloon payment of \$946,441 due June, 2029.	\$ 1,132,442	\$ 1,153,906

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 LONG-TERM DEBT (continued)

	<u>2022</u>	<u>2021</u>
Bond payable, TD Banknorth dated February 2003, interest at a fixed rate of 3.06% with annual debt service payments of varying amounts ranging from \$55,000 in July 2004 to \$375,000 in July 2034. Matures July 2034. The bond is subject to various financial covenant calculations.	2,725,000	2,885,000
 Bond payable, NHHEFA dated September 2017, interest at a fixed rate of 1.11% through a swap agreement expiring 9/1/2028 annual debt service payments of varying amounts ranging from \$55,000 in July 2017 to \$475,000 in July 2038. Matures July 2038. The bond is subject to various financial covenant calculations.	<u>3,150,000</u>	<u>3,220,000</u>
Less: Current Portion	<u>(1,372,442)</u>	<u>(253,357)</u>
 Long-term Debt	5,635,000	7,005,549
 Less: Unamortized debt issuance costs	<u>(171,183)</u>	<u>(197,077)</u>
	<u>\$ 5,463,817</u>	<u>\$ 6,808,472</u>

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

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 1,372,442
2024	250,000
2025	260,000
2026	270,000
2027	285,000
Thereafter	<u>4,570,000</u>
	<u>\$ 7,007,442</u>

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

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 LINE OF CREDIT

As of June 30, 2022, Riverbend had available a line of credit with an upper limit of \$1,500,000. At that date no borrowings were outstanding against the line of credit. These funds are available with an interest rate equal to 1.5% above the Wall Street Journal Prime Rate with a minimum interest rate of 4%. This line of credit is secured by all accounts receivable of the company and is due on demand. The line of credit matures May 31, 2023.

NOTE 10 DEFERRED INCOME

	<u>2022</u>	<u>2021</u>
Concord Hospital/Dartmouth Hitchcock	\$ 7,512	\$ 7,512
Illness Mgmt Recovery Award	12,800	-
ARPA Grant	<u>796,274</u>	<u>-</u>
 TOTAL DEFERRED INCOME	 <u>\$ 816,586</u>	 <u>\$ 7,512</u>

NOTE 11 RELATED PARTY

Penacook Assisted Living Facility, Inc., an affiliate, owed Riverbend at year end.

The balance is comprised of the following at June 30,:

	<u>2022</u>	<u>2021</u>
Ongoing management and administrative services, recorded in other accounts receivable	<u>\$ -0-</u>	<u>\$ 12,866</u>

Riverbend collected \$51,199 and \$105,251 for property management services, and \$37,064 and \$59,628 for contracted housekeeping services during the years ended June 30, 2022 and 2021, respectively. As disclosed previously in Note 1, PALF terminated all management services from Riverbend on August 5, 2022.

NOTE 12 OPERATING LEASES

Riverbend leases operating facilities from various places. The future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 74,765
2024	35,605
2025	32,459
2026	<u>32,925</u>
	 <u>\$ 175,754</u>

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 OPERATING LEASES (continued)

Total rent expense for the years ended June 30, 2022 and 2021 was \$109,799 and \$128,258, respectively.

NOTE 13 EMPLOYEE BENEFIT PLAN

Riverbend makes contributions to a 403(b) plan on behalf of its employees. This program covers substantially all full-time employees. During the years ended June 30, 2022 and 2021, such contributions were \$382,464 and \$399,460, respectively.

NOTE 14 LIQUIDITY

The following reflects Riverbend's financial assets available within one year of June 30, 2022 for general expenditures are as follows:

Cash and Cash Equivalents	\$ 18,387,254
Accounts Receivable (net)	2,436,163
Investments	<u>8,297,863</u>
 Financial assets, at year end	 29,121,280
 Less those unavailable for general expenditures within one year due to:	
Restricted by donor with time or purpose restrictions	<u>(2,847,902)</u>
 Financial assets available within one year for general expenditures	 <u>\$ 26,273,378</u>

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

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

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

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 15 NET ASSETS WITH DONOR RESTRICTIONS

Net Assets with donor restrictions are restricted and summarized as follows as of June 30, 2022:

	2022		
	Purpose Restricted	Perpetual in Nature	Total
Babcock Fund	\$ 144,835	\$ -	\$ 144,835
Capital Campaign Fund	-	2,553,554	2,553,554
Development Fund	149,513	-	149,513
	\$ 294,348	\$ 2,553,554	\$ 2,847,902
	2021		
	Purpose Restricted	Perpetual in Nature	Total
Babcock Fund	\$ 144,835	\$ -	\$ 144,835
Capital Campaign Fund	-	2,863,868	2,863,868
Development Fund	146,403	-	146,403
	\$ 291,238	\$ 2,863,868	\$ 3,155,106

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

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

Capital Campaign Fund – *(Charles Schwab)*

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

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

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 15 NET ASSETS WITH DONOR RESTRICTIONS (continued)

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, 2022:

	<u>2022</u>	<u>2021</u>
Investment Income	\$ 123	\$ 216,777
Unrealized gain (loss) on Investments	(310,313)	334,235
Investment Fees	<u>-</u>	<u>(19,114)</u>
Total Annuity Activity	(310,190)	531,898
 New Grants	 <u>3,150</u>	 <u>12,050</u>
 Net assets released from restrictions	 <u>(164)</u>	 <u>(8,320)</u>
 Beginning Assets with Donor Restrictions	 <u>3,155,106</u>	 <u>2,619,478</u>
 Ending Assets with Donor Restrictions	 <u>\$ 2,847,902</u>	 <u>\$ 3,155,106</u>

NOTE 16 RISKS & UNCERTAINTIES

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties have arisen which are likely to negatively impact net income. Other financial impact could occur though such potential impact and the duration cannot be reasonably estimated at this time. Possible effects may include, but are not limited to, disruption to the Riverbend's customers and revenue, absenteeism in the Riverbend's labor workforce, unavailability of products and supplies used in operations, and decline in value of assets held by the Riverbend, including receivables and property and equipment.

Due to these economic uncertainties Riverbend applied for and received Federal support and aid funding through the Paycheck Protection Program (aka PPP) and the Provider Relief Fund, which was implemented as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). These proceeds were used to cover payroll costs, certain interest payments, rent, and utility costs. These funds were one-off unanticipated payments and any future relief is uncertain.

Riverbend Community Mental Health, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 17 PAYCHECK PROTECTION PROGRAM LOAN

On April 12, 2020, Riverbend was granted a loan in the amount of \$5,017,927 under the Paycheck Protection Program ("PPP") administered by the Small Business Administration ("SBA"). The loan was uncollateralized and was fully guaranteed by the Federal Government. Riverbend used the PPP loan proceeds for purposes consistent with the loan provisions and received forgiveness to grant status on August 18, 2021. For the year ended June 30, 2021, Riverbend recognized \$5,017,927 as PPP Loan forgiveness in other income.

NOTE 18 SUBSEQUENT EVENTS

On July 26, 2022, Riverbend paid the Pleasant street property mortgage payable in the amount of \$1,132,442. During the year ended June 30, 2022, this amount is included in the current portion of long term debt.

In accordance with professional accounting standards, Riverbend has evaluated subsequent events through January 5, 2023, which is the date the financial statements were available to be issued. Events requiring recognition as of June 30, 2022, 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, 2022, with
 Comparative Totals for 2021

	2022	Total	Total	Children &	Emergency	Behavioral	Choices, RCA,	Inpatient, Autism,	Multi-	Mobile	Comm.	Comm.	Comm.	Bridge	Other	2021
	Total	Admin.	Programs	Adolescents	Services/ Assessment	Crisis Treatment Ctr.	Drug Court (Non-Eligibles)	ACT Team	Service Team	Crisis Team	Res. Twitcheill	Res. Fellowship	Supp. Living	Housing	(Non-BBH)	
PROGRAM SERVICE FEES																
Net Client Fees	\$ 885,790	\$ -	\$ 885,790	\$ 116,496	\$ 37,156	\$ 23,805	\$ 253,707	\$ 39,234	\$ 290,790	\$ 42,537	\$ 2,779	\$ (383)	\$ 16,216	\$ 354	\$ 63,299	\$ 399,311
HMO's	443,166	-	443,166	101,174	12,876	1,165	171,638	7,375	130,226	16,969	-	-	(11)	-	1,954	939,808
Blue Cross/Blue Shield	942,581	-	942,581	280,784	19,789	4,016	375,978	22,413	208,052	23,874	-	-	128	-	7,547	538,335
Medicaid	23,146,219	48,816	23,099,403	4,547,610	165,437	29,210	1,299,559	1,077,915	12,440,853	284,470	1,221,222	989,126	384,049	9,943	650,209	24,736,117
Medicare	750,229	-	750,229	425	2,140	(2,748)	218,206	24,716	504,617	1,748	-	-	32	-	1,091	706,987
Other Insurance	620,102	-	620,102	100,276	6,961	2,401	284,637	16,593	201,866	1,924	-	-	27	-	5,417	1,043,059
Other Program Fees	404,522	-	404,522	2,800	-	-	15,352	-	466	-	137,974	-	230,220	-	17,710	403,062
PROGRAM SALES																
Service	3,158,204	-	3,158,204	-	1,224,683	-	1,503,175	-	12,994	-	-	-	-	-	417,352	4,049,038
PUBLIC SUPPORT																
United Way	4,123	-	4,123	1,767	559	-	-	-	-	-	-	-	-	-	1,797	6,905
Local/County Gov't	226,540	-	226,540	-	-	-	-	-	-	-	-	-	226,540	-	-	-
Donations/Contributions	206,517	3,469	203,048	19,500	-	-	25,550	-	9,795	-	750	-	-	-	147,453	119,565
Other Public Support	1,176,897	-	1,176,897	144,693	6,873	-	455,850	-	30,022	-	91,574	-	438,783	-	9,102	691,478
FEDERAL FUNDING																
Other Federal Grants	1,533,667	-	1,533,667	146,497	28,403	17,569	146,406	42,681	262,821	57,409	28,486	-	36,085	4,979	762,329	632,742
PATH	36,618	-	36,618	-	-	-	-	-	-	-	-	-	36,618	-	-	181,514
IN-KIND DONATIONS																
Other Revenues	165,584	-	165,584	-	-	-	-	-	-	-	165,584	-	-	-	-	170,784
OTHER REVENUES																
BBH	107,564	26,234	81,330	429	20	97	815	80	-	-	-	15	140	30	79,724	634,233
	3,266,762	11,250	3,255,512	85,845	-	630,324	-	349,814	6,307	1,839,255	-	-	-	186,015	177,952	3,233,066
TOTAL PROGRAM REVENUES	\$ 37,075,065	\$ 87,769	\$ 36,987,316	\$ 5,528,296	\$ 1,504,687	\$ 705,639	\$ 4,750,877	\$ 1,580,801	\$ 14,068,609	\$ 2,268,186	\$ 1,648,369	\$ 988,758	\$ 1,368,827	\$ 201,321	\$ 2,342,936	\$ 38,486,002

Riverbend Community Mental Health Inc.
 SCHEDULE OF FUNCTIONAL EXPENSES
 For the Year Ended June 30, 2022, with
 Comparative Totals for 2021

	2022	Total	Admin	Programs	Children & Adolescents	Emergency Services/Assessment	Behavioral Treatment Cts. (Non-Eligible)	Choices, RCA, Inpatient, Autism, Drug Court	ACT Team	Mult. Service Team	Mobile Cts. Team	Comm. Res. Twitchell	Comm. Res. Fellowship	Comm. Supp. Living	Bridge Housing	Other (Non-BB1)	2021
PERSONNEL COSTS																	
Salary & Wages	\$ 21,261,402	\$ 2,034,590	\$ 2,034,590	\$ 19,226,812	\$ 3,407,550	\$ 678,744	\$ 372,899	\$ 3,560,074	\$ 1,008,455	\$ 6,290,725	\$ 1,478,997	\$ 523,583	\$ -	\$ 690,980	\$ 113,840	\$ 1,100,405	\$ 22,287,885
Employee Benefits	4,478,324	878,377	3,600,947	677,806	87,184	132,179	510,048	242,837	100,242	1,308,512	190,482	100,242	208,816	142,008	32,935	208,816	4,402,035
Payroll Taxes	1,648,078	163,615	1,485,463	265,355	49,240	28,475	251,025	81,386	44,115	480,335	121,073	44,115	86,040	55,985	8,734	86,040	1,488,152
PROFESSIONAL FEES																	
Substitute Staff																	330,867
Accounting	48,330																45,600
Legal Fees	45,342																35,147
Other Prof. Fees/Consult.	1,830,243	712,344	1,117,899	63,063	1,574	919	69,094	1,306	871	76,002	1,715	871	8,638	1,493	8,638	1,232,201	
STAFF DEV. & TRAINING																	
Journals & Pub.	7,096	2,411	4,685	1,253	28	64	2,713	71	286	89	43	286	137	3	137	8,889	
Conferences and Conv.	84,843	19,582	65,261	10,852	228	1,848	24,200	787	1,008	19,475	3,459	1,008	3,707	452	3,707	51,265	
OCCUPANCY COSTS																	
Rent	137,876	90,307	41,569	20,961			19,424	884								300	158,335
Heating Costs	83,905	8,770	75,135	9,280	1,842	1,081	12,809	1,331	6,629	13,639	2,488	6,629	4,957	20,756	123	4,957	75,937
Other Utilities	225,877	34,202	191,675	25,209	5,281	4,783	35,924	6,537	18,159	42,018	6,818	18,159	13,825	34,588	745	13,825	222,120
Maintenance and Repairs	313,575	39,808	273,767	25,379	18,045	15,892	34,817	6,530	27,358	50,884	20,543	27,358	18,329	56,938	1,252	18,329	211,264
Taxes	21,219		21,219											21,219			14,531
Other Occupancy Costs	423,904	221,955	201,949	37,320	5,727	4,595	31,052	11,264	6,041	64,589	18,231	6,041	11,782	10,175	1,153	11,782	24,059
CONSUMABLE SUPPLIES																	
Office	64,523	15,628	48,897	5,240	391	485	7,381	1,815	1,775	17,836	11,429	1,775	835	1,452	478	835	383,186
Building/Household	121		121					121									105,329
Educational/Training																	14,884
Food	45,151	8,387	36,764	3,202	290	891	3,410	439	3,484	4,811	16,708	16,708	807	2,913	28	807	34,019
Medical	320,517	9,185	311,332	20,890	129	155	38,483	800	927	4,971	928	927	245,341	848	38	245,341	117,141
ADVERTISING	147,475	123,798	23,678	3,229	433	678	2,412	1,108	554	9,078	1,419	554	1,035	1,035	103	2,831	150,252
PRINTING	16,427	9,721	6,706	1,718			1,161	88	222	2,852	340	222	148	14	5	148	16,077
TELEPHONE/COMMUNICATIONS	372,858	96,850	276,008	43,174	37,821	6,099	50,028	9,185	15,961	65,196	17,839	15,961	14,599	15,382	846	14,599	306,989
POSTAGE/SHIPPING	27,191	2,815	24,376	4,077	628	404	3,035	1,235	683	9,955	1,965	683	1,418	1,042	134	1,418	30,419
TRANSPORTATION	328,703	49,540	279,164	58,890	20	112	3,987	24,818	4,418	178,108	3,101	4,418	5,314	4,011	795	5,314	248,351
Staff																	
Clients	8,291	614	5,677	857	144	142	52		284	40	1,063	284	2,995			2,995	17,298
INSURANCE																	
Malpractice and Bonding	180,027	18,626	161,401		21,232	10,528	26,813	8,122	3,827	40,846	27,632	3,827	13,834	7,158	1,708	13,834	185,684
Vehicles	19,150	9,002	10,148	2,192					137			4,287		3,532			15,380
Comp. Property & Lab.	66,704	19,149	47,555	27,313	569	871	5,228	925	184	5,683	639	184	4,784	4,784	104	1,475	27,181
INTEREST EXPENSE	242,008	114,241	127,857	52,199	17,798	1,136	40,931	2,181	5,556							8,058	244,589
IN-KIND EXPENSE	165,384		165,384						165,584								170,784
DEPRECIATION AND AMORTIZATION																	
EQUIPMENT MAINTENANCE	1,079,666	447,818	631,848	154,454	18,448	19,284	138,739	21,738	128,879	26,060	26,060	10,760	42,854	69,308	2,417	42,854	1,198,915
MEMBERSHIP DUES	39,327	6,933	32,394	11,118	1,113	134	4,845	1,232	2,097	6,842	1,732	2,097	1,507	1,500	184	1,507	40,084
OTHER EXPENDITURES	319,518	17,172	302,346	22,875	6,608	9,408	43,742	18,243	8,344	162,708	8,344	5,005	14,715	9,048	956	14,715	138,381
TOTAL EXPENSES	34,105,087	5,309,221	28,795,866	4,953,875	849,498	613,839	4,958,803	1,453,474	960,548	8,991,072	1,827,915	960,548	1,156,293	1,156,293	168,259	1,811,357	34,131,914
ADMIN ALLOCATION		(5,221,462)		928,042	178,218	113,322	828,478	270,872	180,852	1,668,737	384,070	180,852	11,848	218,993	31,575	329,855	
TOTAL PROGRAM EXPENSES	34,105,087	87,769	34,017,298	5,882,917	1,127,714	727,261	5,865,371	1,724,148	1,141,200	10,657,809	2,281,985	1,141,200	884,593	1,373,256	199,834	2,141,212	34,131,914
SURPLUS/(DEFICIT)	\$ 2,970,018	\$ -	\$ 2,970,018	\$ (354,821)	\$ 378,983	\$ (21,822)	\$ (1,114,494)	\$ (143,345)	\$ 507,169	\$ 3,440,000	\$ (23,799)	\$ 507,169	\$ 104,165	\$ (4,429)	\$ 1,487	\$ 201,724	\$ 4,354,068

Riverbend Community Mental Health, Inc.
ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES
 For the Year Ended June 30, 2022

	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, 2022	<u>\$ 858,579</u>	<u>\$ 3,266,762</u>	<u>\$ (3,701,889)</u>	<u>\$ 423,452</u>

Analysis of Receipts:

<u>BBH & Federal Fund Payments</u>			
07/23/21	\$ 112,907	01/26/22	\$ 197,042
07/26/21	24,932	01/27/22	33,042
08/23/21	25,155	01/31/22	346,088
08/30/21	401,951	02/01/22	105,000
08/31/21	196,022	02/28/22	3,501
10/01/21	88,101	03/03/22	139,886
10/13/21	29,217	03/25/22	46,906
10/26/21	95,904	03/28/22	35,810
10/28/21	17,677	03/31/22	15,256
10/29/21	9,676	04/04/22	29,094
10/31/21	6,151	04/07/22	130,601
11/01/21	122,260	04/18/22	29,006
12/01/21	188,514	04/22/22	26,467
12/03/21	10,173	04/25/22	452,591
12/07/21	29,458	04/30/22	3,215
12/09/21	403,312	05/10/22	9,785
12/29/21	35,420	05/11/22	7,468
01/06/22	56,596	05/31/22	828
01/12/22	1,350	06/30/22	406,456
		Less: Federal Monies	<u>(170,929)</u>
			<u>\$ 3,701,889</u>

Riverbend Community Mental Health, Inc.
ANALYSIS OF CLIENT SERVICE FEES
For the Year Ended June 30, 2022

	<u>Accounts Receivable, Beginning</u>	<u>Gross Fees</u>	<u>Contractual Allowances & Discounts</u>	<u>Cash Receipts</u>	<u>Accounts Receivable, Ending</u>
Client fees	\$ 480,709	\$ 1,841,970	\$ (956,180)	\$ (944,052)	\$ 422,447
Blue Cross/Blue Shield	90,194	1,453,535	(510,954)	(888,863)	143,912
Medicaid	868,095	50,368,646	(27,222,427)	(23,503,253)	511,061
Medicare	182,149	1,042,664	(292,435)	(778,333)	154,045
Other insurance	464,599	2,053,153	(989,885)	(1,261,876)	265,991
Housing fees	23	419,977	(15,455)	(412,415)	(7,870)
Allowance for Doubtful accounts	<u>(1,141,701)</u>	<u>-</u>	<u>259,426</u>	<u>-</u>	<u>(882,275)</u>
TOTALS	<u>\$ 944,068</u>	<u>\$ 57,179,945</u>	<u>\$ (29,727,910)</u>	<u>\$ (27,788,792)</u>	<u>\$ 607,311</u>

SINGLE AUDIT REPORTS

Riverbend Community Mental Health, Inc.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Federal Grantor/Program Title	Additional Award ID	Pass-Through Entity Number	Federal Assistance Listing Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the State of New Hampshire, Department of Health and Human Services:				
NH State Opioid Response		SS-2019-BDAS-05-ACCES-03-A03	93.788	\$ 710,315
Projects for Assistance in Transition from Homelessness		SS-2018-DBH-01-MENTA-04	93.150	36,618
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	COVID-19	SS-2020-DBH-07-RAPID-04	93.665	177,952
System of Care 2.0		SS-2018-DBH-01-MENTA-04	93.104	57,445
Provider Relief Fund	COVID-19		93.498	164,840
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 1,147,170

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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Riverbend Community Mental Health, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Riverbend Community Mental Health, Inc.

NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

NOTE C PROVIDER RELIEF FUNDS

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



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License # 167

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Riverbend Community Mental Health, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, 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 January 5, 2023.

Report on Internal Control over Financial Reporting

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

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

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

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

Report 2 (cont'd)

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.



St. Albans, Vermont
January 5, 2023



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License #167

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Riverbend Community Mental Health, Inc.
Concord, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Riverbend Community Mental Health, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Riverbend Community Mental Health, Inc.'s major federal programs for the year ended June 30, 2022. 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, 2022.

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, Braragan + Sargent

St. Albans, Vermont
January 5, 2023

Riverbend Community Mental Health, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2022

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 *Gouvernement Auditing Standards*, were disclosed during the audit.
4. There were no significant deficiencies in internal control over major federal award programs disclosed during the audit. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Riverbend Community Mental Health, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as a major program were:
93.788 - The Doorways - Hub & Spoke Concord
8. The threshold used for distinguishing between Types A and B programs was \$750,000.
9. Riverbend Community Mental Health, Inc. was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

- There were no findings related to the financial statements audit.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- There were no findings or questioned costs related to the major federal award programs.

Riverbend Community Mental Health, Inc.
Board of Directors
2022-2023

James Doremus, Chair
Frank Boucher, Vice Chair
Andrea Beaudoin, Assistant Secretary
Lisa Madden, President/CEO, Ex Officio
Crystal Welch, Treasurer
John Barthelmes, Immidate Past Chair
Mark Broth
John Chisholm
Leslie Combs
Christopher Eddy
Benjamin Hodges
Nicholas Larochelle
Robin Nafshi
Bradley Osgood
James Snodgrass
Carol Sobelson
Johane Telgener
Kara Wyman
Robert Steigmeyer, <i>Ex Officio</i>

LISA K. MADDEN, MSW, LICSW

PROFESSIONAL EXPERIENCE

***Riverbend Community Mental Health Center, Inc., Concord, NH, 5/2020 – present
President and Chief Executive Officer***

***Concord Hospital, Concord, NH, 5/2020 – present
Vice President of Behavioral Health***

Chief executive for a full service community mental health center serving the greater Concord community. This position is responsible for the oversight of all clinical, financial, human resource, community advocacy and fundraising operations. Riverbend is a member of the Capital Region Health Care system and the President & CEO sits on the Board of Directors. This Vice President of Behavioral Health at Concord Hospital is a member of the senior leadership team. This position works collaboratively with medical and administrative leadership to advance services for those dealing with mental illness and addiction issues. This position is responsible for the oversight of all professional psychiatric services in the facility. The VP works closely with the nursing leadership to manage the inpatient psychiatric treatment services as well.

***Southern New Hampshire Health, Nashua, NH, 7/15 – 5/2020
Associate Vice President of Behavioral Health***

Executive Director of Region 3 Integrated Delivery Network

Responsible for the oversight of all behavioral health services within Southern New Hampshire Health system, this includes services at Southern New Hampshire Medical Center (SNHMC) and Foundation Medical Partners (FMP). In addition, serve as the Executive Director of the 1115 DSRIP Integrated Delivery Network (ION) for the Greater Nashua region. Duties for both positions include:

- Member of the Executive Leadership Team for both SNHMC and FMP.
- Oversee the program development, implementation and clinical services in the following departments:
 - o Emergency Department
 - o Partial Hospital Program (PHP)
 - o Intensive Outpatient Program for Substance Use Disorders (IOP)
 - o 18 bed inpatient behavioral health unit (BHU)
 - o Foundation Counseling and Wellness -outpatient clinical services
 - o Foundation Collaborative Care- outpatient psychiatric evaluation and medication management
 - o Center for Recovery Management - medication for addiction treatment (MAT)
 - o 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:
 - o New Hampshire Hospital Association Behavioral Health Peer Group

- o New Hampshire Hospital Association Behavioral Health Learning Collaborative
- o Mayor's Suicide Prevention Task Force
- Seek funding for programs from various foundations and organizations.
- Participate in quality reviews and discussions with private insurance companies and state managed care organizations. Discussions include incentive options and program development opportunities for their members.
- Work closely with DHHS leadership to advance clinical treatment options in the community.
- Responsible for the implementation of the 1115 DSRIP waiver in Greater Nashua
 - o SNHMC is the fiscal agent for the demonstration.
 - o Work closely with 30 community partners to achieve the goals of the waiver.
 - o Member of the Workforce Development Policy Subcommittee, focus on legislative opportunities that will assist with addressing the workforce shortage in NH.
 - o Participate in extensive governance process that assures transparency in the distribution of funds to community partners.
 - o Assure the special terms and conditions established by the state are implemented.

Center for Life Management, Derry, NH

Vice President and Chief Operating Officer, 6/05 - 6/15

Responsible for the oversight of efficient operations of outpatient clinical systems of care in accordance with all federal and state requirements.

- Oversee all clinical services for the Community Mental Health Center for Region 10 in New Hampshire. Services include various therapeutic interventions, targeted case management, supported housing, wellness services, integrated care and community support services.
- Increased revenue by over 100% and increased staff by 41%. Responsible for the management of approximately 200 employees under operations.
- Established and maintain clinical service goals and incentive pay for performance system within a financially self-sustaining model of care.
- Provide leadership for extensive program development. Responsible for the implementation and expansion of new or existing programs in response to community needs.
- Responsible for monitoring clinical and administrative costs and revenue generation as well as the submission of the annual program budgets to the President and CEO.
- Collaborate with the Vice President of Quality and Compliance to determine the training needs for clinical and administrative staff.
- Assist the President and CEO in developing short and long range strategic plan including program expansions, business development, facilities and capital usage and/or improvements.
- Responsible for the establishment and maintenance of an integrated care model which allows for seamless access to services within the agency, coordination of services with area healthcare providers, as well as provision of behavioral healthcare consultation services at the physicians offices.
- Assisted in the process of consolidating three sites into one new facility in July 2007. Primary responsibility for the expansion of services in Salem in September 2014.
- Worked closely with the COO of a local hospital to develop and expand a long term contract to provide emergency evaluation services at the hospital and to assist

with disposition to appropriate level of care.

- Worked extensively with Senior Management to prepare for Medicaid Care Management in New Hampshire. Part of the team that established the first in the state per member per month contract with the MCO's inclusive of incentive metrics.

***Lisa K Madden, LICSW, LLC
Consultant, 6/04 - 6/10***

Independent contractor providing consultation services to a community counseling center and a specialized foster care organization.

Interim Clinic Director, 8/104 - 5/105

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, 7/104 - 6/105

The Mentor Network, Lawrence MA

- Provide clinical supervision to MSW's seeking independent licensure.
- Provide training and consultation to the staff on such topics as diagnostic evaluations, treatment plans and case presentations.
- Provide group support and trauma debriefing after a critical incident.

The Massachusetts Society for the Prevention of Cruelty to Children (MSPCC)

The Family Counseling Center

Northeast Regional Clinic Director, Lawrence, MA 12/99 - 9/03

Responsible for turnaround management of the clinics in the Northeast Region of MSPCC, specifically the cities of Lawrence, Lynn and Lowell. The clinics had been struggling with staff recruitment and retention, reduced revenue, poor management of contracts, as well as significant problems in the medical records department. Responsibilities included budget development, implementation and accountability. Accomplishments include:

- Grew clinical team from 15 to 32 clinicians in three years.
- Developed Multi-Cultural Treatment Team.
- Increased annual third party revenue by 70%; increased annual contract revenue by 65%.
- Contracts with the Department of Social Services; the Department of Mental Health in conjunction with the Professional Parent Advocacy League; the Department of Education and the Community Partnerships for Children and HeadStart.
- Organized a successful site visit for re-licensure from the Department of Public Health (DPH) as well as the Council on Accreditation (COA).
- Reorganized Medical Records to meet DPH and COA standards; reorganize claims support resulting in increased revenue received for services rendered and significantly reduced write-offs.
- Participated on the HIPAA Task force-assisted in the development and implementation of the federally mandated Health Information Portability and Accountability Act policies and procedures for MSPCC.

Clinic Director, Hyannis, MA 9/95-12/99

Responsible for the turnaround management of a regional clinic serving children and families on Cape Cod. The clinic had experienced over 70% turnover, significant reduction in revenue, and a series of very negative stories in the local media because of the agency's response to the implementation of managed care. Responsible for marketing and public relations; redevelopment of a high quality clinical treatment team; as well as, increasing revenue and program development. Accomplishments include:

- Grew clinical team from 12 to 37 in three years.
- Streamlined intake procedures to increase access to services and reduce wait times.
- Increased annual third party revenue by 80%.
- Developed consultative relationships with two of Cape Cod's most well respected children's services providers.
- Developed first private/public partnership between MSPCC and a private practice to increase the availability of specialty clinical services.
- Developed internship program for Master's level clinician candidates.

***North Essex Community Mental Health Center, (NECMHC, Inc.),
Newburyport/Haverhill, MA***

Employee Assistance Professional, Clinical Social Worker, 9/93-7/95

***NECMHC, Inc., Newburyport/Haverhill, MA
Clinical Social Worker - Intern, 5/93-9/93***

***Worcester Children's Friend Society, Worcester, MA
Clinical Social Worker - Intern, 9/92-4/93***

***The Jernberg Corporation, Worcester, MA
EAP Case Management Supervisor, 4/90-4/93
EAP Case Manager, 2/89-4/90***

***The Carol Schmidt Diagnostic Center and Emergency Shelter, YOU, Inc., Worcester,
MA, 10/85-2/89
Clinical Counselor I & II***

EDUCATION

University of Connecticut, School of Social Work, West Hartford, CT
Masters in Social Work, Casework/Administration, August 1993

Clark University, Worcester, MA
Bachelor of Arts, Government/Human Services, May 1985

PROFESSIONAL LICENSE

Licensed Independent Clinical Social Worker, MA # 1026094

TEACHING and PUBLICATION

Mental Health Management, New England College, Graduate School
Summer 2007

Madden, Lisa K., 2009. Targeted Case Management Implementation at the Center for Life Management, Compliance Watch, volume 2, issue 3, p. 8-10.

References available upon request

Chris Mumford

Experience

2017-present Riverbend Community Mental Health Center Concord, NH

Chief Operating Officer

- Responsible for all administrative aspects within service programs including budget development and management, program planning, working with the Community Affairs Office to develop revenue streams, reporting to funders, and resource deployment.
- Works with program management to insure adequate staff resources by promoting a work environment in which staff are supported, offered rich career development opportunities, and held accountable for performance.
- Develop, monitor, and oversee Riverbend facilities, in conjunction with the Chief Financial Officer, to provide adequate, safe space for clients and staff.
- Work with Chief Financial Officer to develop and oversee a strategic plan for Riverbend facilities.
- Develop, monitor, and oversee Riverbend technology to provide efficient service delivery, documentation, and revenue generation.
- Maintain agency credibility in the community through strong working relationships with other area agencies, working with development and public relations staff to feature positive agency profile, and preparing reports to monitor efficiency and effectiveness of services for internal and external stakeholders.
- Oversee creation of policies and procedures for existing/future services.
- Establish and maintain relationships with insurers and managed care companies as needed.
- Attend agency, community and State meetings to represent Riverbend.
- Update and maintain professional knowledge and skills by attending relevant workshops and trainings, actively reviewing professional literature and seeking ongoing supervision and peer discussion.
- Work with the Bureau of Behavioral Health to implement Bureau directives and programming to meet Bureau expectations.
- Communicate agency values to staff and provide positive leadership to help staff view change as an opportunity.
- Engage in strategic and tactical planning to identify and maximize opportunities to meet community need.
- Maintain positive working relationships with colleagues, direct reports, and others within Riverbend and in the community.
- Act, along with CFO, as CEO in his/her absence.
- Work effectively with other members of senior management and share in coverage of management and clinical responsibilities.

2013-present Riverbend Community Mental Health Center Concord, NH

CSP Program Director

- Provides leadership for program of ~1200 adults with severe and persistent mental illness.
- Direct Supervision for 12 Managers overseeing a program of 80+ staff.
- Assures quality of clinical services of the program.
- Clinical Program development including integrated primary care, therapeutic evidenced-based practices, issues of engagement, and Trauma-informed service delivery.
- Manages program operations to optimize efficient service delivery including policy development.
- Manages resources to obtain positive financial outcomes including budget development.
- Actively engages in collaboration, teamwork, and relationship building to optimize the quality of services, program and agency effectiveness, and employee job satisfaction.

- Collaboration with other program directors to assure positive and effective program interface.
- Works with senior management to assure program needs are met with regard to personnel, IT, space, and financial resources.
- Establishes and maintains strong working relationships with 5 West, NHH, NFI, NJH 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

CRYSTAL A. WELCH

CAREER PROFILE

Experienced Chief Financial Officer/ Director of Finance & HR Administration, serving non-profit missions for over twenty years. Possesses solid leadership, communication and interpersonal skills to establish rapport with all levels of staff and management as well as outside resources and community partners. Strong qualifications in developing and implementing financial controls and processes to improve efficiency, productivity and cost control.

CORE QUALIFICATIONS

Accounting & Financial Management
Board Committee Documentation & Planning
Human Resources & Payroll
Grant Management
Audit
Projection Modeling
Budgeting

Financial Analysis & Reporting
Risk Management
Capital Campaigns
Investments
Business Planning & Analysis
Building Construction & Renovations
Financing and Insurance

KEY INVOLVEMENTS

- o Prepare, by way of import and export functionality to/from systems, distribute and present; all financial, cash management and investment reports on a monthly and annual basis
- o Prepare and distribute departmental financials
- o Prepare and administer the annual operational, capital, grant and project budget(s) ensuring compliance with all federal, state, local and contractual guidelines are adhered to if appropriate
- o Develop ancillary rates and negotiate rates/grants with state and local agencies
- o Maintain and recommend to the CEO, Board and Board Committees on policy and procedures, quality/compliance and risk management issues
- o Develop contracts with banks, vendors, and external providers of contracted services
- o Serve as a member of the Executive Management Team and Management Team
- o Develop and maintain a Capital Improvement Plan in conjunction with Facilities Manager
- o Banking administration to include relationship maintenance and cash management
- o Keep accurate books of account while maintaining internal controls and proper accounting cycle
- o Ensure that all invoices and purchase orders have adequate controls installed and that substantiating documentation is approved and available such that all purchases may pass independent and governmental audits prior to disbursement
- o Ensure the monthly reconciliation of Balance Sheet accounts as well as reconciliation to other departmental systems occur and reconcile
- o Direct annual audit
- o Provide leadership, supervision and oversight to finance and human resources staff
- o Serve as liaison to the Finance, Retirement, Compliance, Investment and Endowment oversight committees
- o Prepare, distribute and present all appropriate information to Board Committees on an ongoing basis including preparation of resolutions that may be necessary
- o Attend Board of Trustees and Directors meetings and provide written and verbal financial reports to include monthly income and expense, cash flow, balance sheets, capital, endowment, fiscal and multi-year projections and any other reports needed to assess the financial position of the organization.

SPECIAL ACCOMPLISHMENTS

- o Implementation of various software – most notable the implementation of F9, an Excel reporting product that allows direct linking to the general ledger. It immediately pulls data, in real time, to financial and data reports. Setup this system and financial reporting package as well as built the linkage back to the general ledger system
- o Successfully create RFP for a new Investment firm, HRIS/payroll system as well as a new Business Insurance broker assuring follow-through on objectives and implementation, ensuring an outcome of cost effective quality support
- o Successfully implement analysis and reconciliation processes related to retirement and payroll to ensure timely and accurate reporting as well as adherence to ERISA guidelines
- o Creation of current fiscal year projections as well as multi-year projections and scenarios.
- o Create and implement a Cash Flow Forecasting model, to assist in strategic and financial decision making of the CEO, Finance Committee and the Boards
- o Successful owner and manager of several rental properties over the course of 10+ years – this includes;
 - o multiple finance projects
 - o orchestrate many large scale renovation projects
 - o management of tenants
 - o insurance negotiation – including claims management
- o “Flipped” several homes utilizing private financing arrangements
- o Implement improvements in processes, procedures and workflows that result in improved internal controls and efficiencies as well as a reduction in staffing needs
- o Implement allocation method to further define and analyze business segments
- o Multiple years of clean audits

WORK EXPERIENCE

<p>Chief Financial Officer Riverbend Community Mental Health</p>	<p>10/2021-Current</p>
<p>Chief Financial Officer New Hampshire Public Radio - Concord, NH</p>	<p>2017-10/2021</p>
<p>Director of Finance Manchester Community Health Center - Manchester, NH</p>	<p>2016 - 2017</p>
<p>Director of Finance/CFO Spaulding Youth Center - Northfield, NH</p>	<p>2009 –2016</p>
<p>Accounting Manager/Controller Tree Care Industry Association - Manchester, NH</p>	<p>2000 - 2008</p>

EDUCATION

<p>B.S. Accounting/Finance (2005)</p>	<p>Southern New Hampshire University</p>	<p>Manchester, NH</p>
<p>MBA Business Administration</p>	<p>Southern New Hampshire University *Temporarily on -hold</p>	<p>Manchester, NH</p>

Paul J. Brown, MD

Professional Experience

Riverbend Community Mental Health Center **May 31, 2022 – Present**
Chief Medical Officer

Riverbend Community Mental Health Center, 10 West Street, Concord, NH 03301

MHM Correctional Services, Inc, Concord, NH **November, 2008 – May, 2022**
Staff Psychiatrist

NH Suicide Fatality Review Committee **March, 2017 – Present**
Chairman, March 2017--Present

Geisel School of Medicine at Dartmouth **July, 2014 - June, 2017**
Clinical Assistant Professor
Nominated for Psychiatry Clerkship Award for Outstanding Contribution to Geisel Student Learning, May 2015

Roger Williams Medical Center, Providence, RI **January, 2006 – November, 2008**
Medical Director
Medical Director for the Dual Diagnosis Unit, Addiction Unit and Partial Hospitalization Program at the Roger Williams Medical Center, Providence, RI

Riverbend Community Mental Health Center **July, 2004 – December, 2005**
Staff Psychiatrist
Riverbend Community Mental Health Center, 40 Pleasant Street, Concord, NH 03301

Concord Psychiatric Associates **July, 2004 – December, 2005**
Outpatient Psychiatric Practice
Outpatient Psychiatric Practice, Concord Psychiatric Practices, 248 Pleasant Street, Concord, NH 03301

Capital Region Family Health Center **August, 2005 - December, 2005**
Clinical Faculty
Clinical Faculty, Capital Region Family Health Center, 250 Pleasant Street, Concord, NH 03301

Elliot Hospital **July, 2002 – July, 2004**
Medical Director, Psychiatric Intensive Care Unit
Medical Director, Psychiatric Intensive Care Unit, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **July, 2002 – July, 2004**
Head of Consultation Liaison Psychiatry
Head of Consultation Liaison Psychiatry, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **September, 1992 – July, 2004**
Medical Director, Psychiatric Intensive Care Unit

Medical Director, Psychiatric Intensive Care Unit, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **October, 2002 – July, 2002**
Associate Medical Director, Psychiatric Intensive Care Unit

Associate Medical Director, Psychiatric Intensive Care Unit, Elliot Hospital, Outpatient Practice, One Elliot Way, Manchester, NH

- Dean's List Award Recipient – Outstanding Employee Performance, 2002 at Elliot Hospital

February, 1994 – October, 2000
Staff Psychiatrist and Associate Medical Director

- Optima Health Staff Psychiatrist
- Elliot Hospital – In-Patient, Associate Medical Director - Psychiatric Intensive Care Unit, Elliot Hospital, One Elliot Way, Manchester, NH
- Catholic Medical Center – Out-Patient Practice, 100 McGregor Street, Manchester, NH

Elliot Hospital **September, 1992 - February, 1994**
Interim Medical Director, Gero-Psychiatric Unit

Associate Medical Director, Psychiatric Intensive Care Unit, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **September, 1992 - February, 1994**
Chief – Sub-department of Psychiatry

Chief – Sub-department of Psychiatry, Elliot Hospital, One Elliot Way, Manchester, NH

Elliot Hospital **January, 1998 – July, 2001**
Chairman - Department of Psychiatry

Chairman - Department of Psychiatry, Elliot Hospital, One Elliot Way, Manchester, NH

Catholic Medical Center **January, 1998 – December, 2000**
Chairman - Department of Psychiatry

Chairman - Department of Psychiatry, Catholic Medical Center, 100 McGregor Street, Manchester, NH

Community Mental Health Services **April, 1988 – September, 1992**
Medical Director

Medical Director, Community Mental Health Servicesw of Belmont, Harrison and Monroe Counties, St. Clairsville, Ohio

Pembroke Hospital, Pembroke, MA **May, 1985 – June, 1987**
Staff Psychiatrist

Associate Staff, Pembroke Hospital, Pembroke, MA

Licenses and Certification

Board Certified as a Diplomate in the specialty of Psychiatry, October, 1988
New Hampshire License #8792, September, 1992 - Present
Ohio License #35-05-5336 (Inactive)
Rhode Island License #12002 (Inactive)

Certified to provide Outpatient Opiate Detoxification and Maintenance using Suboxone and Subutex,
July, 2006 - Present

Education – Post Graduate Training

Brown University, Providence, RI **July, 1984 – June, 1987**

Psychiatry Residency

Residency Policy Committee Representative, 1984 – 1987
In-Patient Clinical Chief Resident, 1986 – 1987
Scored 95th Percentile, Psychiatry Interim Training Examination
Admissions Committee Representative

Roger Williams General Hospital, Providence, RI **July, 1983 – June, 1984**

Psychiatry Residency

Roger Williams General Hospital, Providence, RI
Brown University Affiliate
Internal Medicine Internship

Education

University of Connecticut Medical School **July, 1979 – May, 1983**

Received MD, Family Medicine Preceptorship, Continuation of Membrane Receptor research

University of Pennsylvania, Philadelphia, PA **January, 1976 – May, 1979**

BA, Biochemistry with Distinction, Minors in Psychology and English, Magna Cum Laude, Phi Beta Kappa, Alpha Epsilon Delta, Benjamin Franklin Scholar, Honors Program throughout college, 3.8 GPA, Research in Membrane Receptor Chemistry for 3 years, Presentation of research at UPenn Hematology Conference

Riverbend Community Mental Health, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Lisa K. Madden	President & CEO	\$240,800	0%	\$0.00
Christopher Mumford	COO	\$149,480	0%	\$0.00
Crystal Welch	CFO	\$156,045	0%	\$0.00
Dr. Paul Brown	CMO	\$318,150	0%	\$0.00