



July 29, 2024

Mr. Russell Dean, Town Manager
Town of Exeter
10 Front Street
Exeter, NH 03833

Dear Mr. Dean:

I am requesting that the Town of Exeter allocate \$9,000 to Seacoast Mental Health Center, Inc. in its 2025 budget. Our statistics indicate that in FY 2024, we provided 11,544 hours of service to 764 residents from your community.

The funding we receive from the Town of Exeter helps to subsidize the cost of mental health services to Exeter residents that are not fully covered by private insurance, Medicare, Medicaid, or State funding. With changes in federal requirements that eliminate the penalty for not obtaining insurance, we have seen an increase in uninsured clients. Those who do have insurance have seen increases in premiums and copayments to the point that many will not be able to afford them. At the same time, services are needed and will remain mandated leaving many providers including Seacoast Mental Health Center responsible for funding more uncompensated care.

Seacoast Mental Health Center is there to assist our clients in achieving their recovery goals. We provide counseling, psychiatry services, and community support for those suffering from anxiety, depression, bipolar disorder, schizophrenia, and other mental health and substance use disorders. Emergency services are available 24/7/365 days a year.

SMHC greatly appreciates the assistance the Town of Exeter has provided in the past.

If you have any questions, please feel free to contact me at (603) 957-5558.

Sincerely,

Kelly Hartnett, M.Ed.
Vice President, Community Relations

Town Manager's Office

JUL 30 2024

Received



TOWN OF EXETER, NEW HAMPSHIRE
HUMAN SERVICES
FY 2025

Organization's Name: Seacoast Mental Health Center

Year Founded: 1963

Address: 1145 Sagamore Ave, Portsmouth, NH 03801

Executive Director/ Board Chair: Jay Couture, President & CEO // Monica Kieser, Board Chair

Tax ID Number: 02-0262862

Applicant Contact: Kelly Hartnett, VP Community Relations

Email: khartnett@smhc-nh.org

Address: 1145 Sagamore Ave, Portsmouth, NH 03801

Phone: 603-957-5885

Organization's Mission Statement and Statement of Grant Purpose (e.g. This grant will be used...):

The mission of Seacoast Mental Health Center is to provide a broad, comprehensive array of high-quality, effective, and accessible mental health services to residents of the eastern half of Rockingham County.

Brief Detailed description of how the money will be specifically utilized for Exeter residents:

The funding received from the Town of Exeter will help to subsidize the cost of mental health services to Exeter residents who are not fully covered by private insurance, Medicare, Medicaid, or other State funding.

Over the last three years, SMHC has dramatically increased the amount of patient uncompensated care provided to offset insurance fluctuations. From July 2021 to May 2024, SMHC allocated over \$1.7 million in charitable care to patients. Exeter residents have and will continue to receive subsidized and free care from this expenditure.

In addition, SMHC clinicians are co-located throughout SAU21 providing support to teachers and guidance counselors.

% of overall services that go to Exeter residents: 12.3%

of Exeter residents served: 764 in FY2024

List all geographic area(s) served by the organization: Brentwood, Deerfield, East Kingston, Epping, Exeter, Fremont, Greenland, Hampton, Hampton Falls, Kensington, Kingston, New Castle, Newfields, Newington, Newmarket, North Hampton, Northwood, Nottingham, Portsmouth, Raymond, Rye. Seabrook, South Hampton, and Stratham.

Total Municipal Contributions in 2024: \$43,450

List each town that contributes and the amount received:

Deerfield	950
Exeter	9000
Fremont	2,000
Hampton	8,000
New Castle	1,000

Nottingham	1,000
Portsmouth	12,500
Rye	6,000
Stratham	3,000

Organization's total projected budget for FY 2025: \$25,797,523

Amount Requested: \$9,000

Additional Information Required:

Please supply the following items for a complete application to be considered:

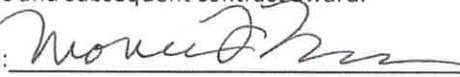
1. Provide a narrative, not to exceed two pages in size 12 font
 - a) Organization's overview
 - b) Program changes and/ or highlights from the past year

2. FY24 funded organizations must submit a brief summary of how those funds were used to support Exeter residents
 - a) If your organization is requesting an increase in funding for FY25, submit justification of increased need

3. Complete financial statements
 - a) Operating budget
 - b) Balance sheet

I certify to the best of my knowledge that the information in this proposal reflects accurate data concerning need and estimates of planned/delivered services. The proposal was considered and approved for submission by the agency Board of Directors on **July 24, 2024**.

By signing this application, the undersigned offers and agrees, if the proposal is accepted, to furnish items or services that are quoted. This agreement is subject to final negotiation and acceptance by the Select Board and the Budget Review Committee and subsequent contract award.

Director's (or Designee) Signature:  Date: 7/25/2024

Submit no later than July 31, 2024:

Town of Exeter
Town Manager
10 Front Street
Exeter, NH 03833



The mission of Seacoast Mental Health Center, Inc. (SMHC) is to provide a broad, comprehensive array of high-quality, effective, and accessible mental health services to residents of the eastern half of Rockingham County. Services are provided to children, adolescents, adults, older adults, caregivers, and families, regardless of their ability to pay. SMHC's goal is to empower a family unit and/or individual to build upon health, community, and resilience within a collaborative treatment model where services are designed to meet patients where they are both physically and psychologically.

SMHC is mandated to provide evaluations and treatment for severe and persistent mental illnesses, such as bipolar disorder and schizophrenia, as well as depression, anxiety, and other mental health illnesses to children, adolescents, and their families; adults; as well as to the distinct elderly demographic.

Examples of specific services include Individual, Family, and Group Therapy; Functional Support Services (FSS); Targeted Case Management (TCM); Housing Support and Homelessness Services; Supported Employment; Substance-use Disorder (SUD) Treatment; Psychiatry; and Emergency/Mobile Crisis Services.

In FY24, SMHC provided 131,000 unique services to 6,200 children, adolescents, adults, and families.

SMHC has two office locations (Portsmouth and Exeter) and one 24-hour staffed, 8-bed group home (Greenland) for adults living with severe and persistent mental illness. Both offices offer 24/7 coverage for behavioral health crises via Emergency Services clinicians, who also staff the Exeter Hospital Emergency Department for such services. As of January 1, 2022, emergency services operations were expanded to include community-based mobile crisis teams in conjunction with the State implemented Rapid Response Access Point.

SMHC offers in-person and telehealth regular office hours and co-locates staff in seven primary care offices, as well as provides co-located in 28 different educational settings throughout the twenty-four town catchment region.

As a member of the New Hampshire Community Behavioral Health Association, (NHCBA), SMHC is also tasked with raising awareness about the critical nature of mental healthcare and advocating for a strong, well-funded behavioral health system in NH.

Exeter

In response to the growing demand for services, the Center successfully completed a 6,000-square-foot expansion and renovation at our Exeter facility located at 30 Magnolia Ave in July



SEACOAST

MENTAL HEALTH CENTER
Providing hope. Promoting recovery.

2022. During the construction process, the building remained open to ensure patient accessibility.

After seeing a dramatic rise in calls related to mental illness, the Exeter Police Department reached out to Seacoast Mental Health Center for assistance in implementing policies and procedures when responding to mental health crisis calls.

Beginning in mid-2020, SMHC worked closely with Department to implement the Columbia Suicide Severity Rating Scale. This initiative helped the Department become the first in the state to take a pledge through the One Mind Campaign.

Since then, SMHC has provided countless hours of training to Exeter PD Staff in Crisis Intervention Training and has consulted on numerous cases and calls.

SMHC works collaboratively with SAU16 and community organizations such as the Exeter Area Chamber of Commerce and Exeter Hospital.

2023 ANNUAL REPORT



SEACOAST
MENTAL HEALTH CENTER
Providing hope. Promoting recovery.

Celebrating 60 years!

OUR MISSION

To provide a broad, comprehensive array of high quality, effective and accessible mental health services to residents of the eastern half of Rockingham County.

OUR VISION

To support all people in reaching their full potential while living positive, productive lives, free of stigma.

OUR VALUES



RESPECT

We treat everyone with dignity and respect.



QUALITY

We deliver high quality care to support and improve the lives of those we serve.



INTEGRITY

We deliver our services with integrity, commitment, dedication, and professionalism.



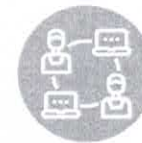
CARING

We provide treatment in a caring, compassionate and empathetic environment.



COMMUNITY

We are a vital resource and work to positively impact all in our community.



ACCESSIBILITY

We strive to reduce all barriers to care.

2023 SERVICE HIGHLIGHTS

Services were provided in our offices, primary care practices, schools, homes, hospitals, and community settings to make care as accessible as possible. In addition to clinical and residential services, we offered educational opportunities to help reduce stigma and increase awareness in our region and beyond.



TOTAL NUMBER OF
UNDUPLICATED PATIENTS

6,234



TOTAL NUMBER OF
SERVICES PROVIDED

136,590



338

Mobile Crisis
Deployments



673

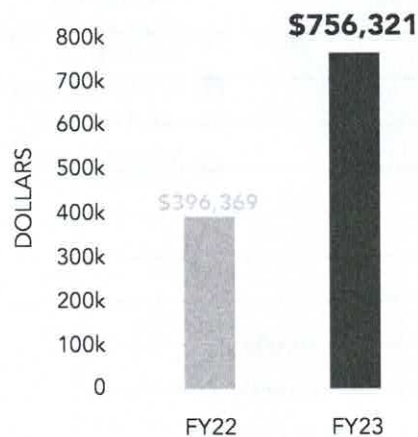
Child Impact
Program Participants



14,220

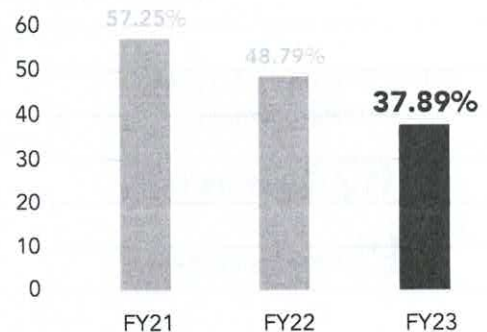
Medication
Management Visits

TOTAL AMOUNT OF UNCOMPENSATED CARE



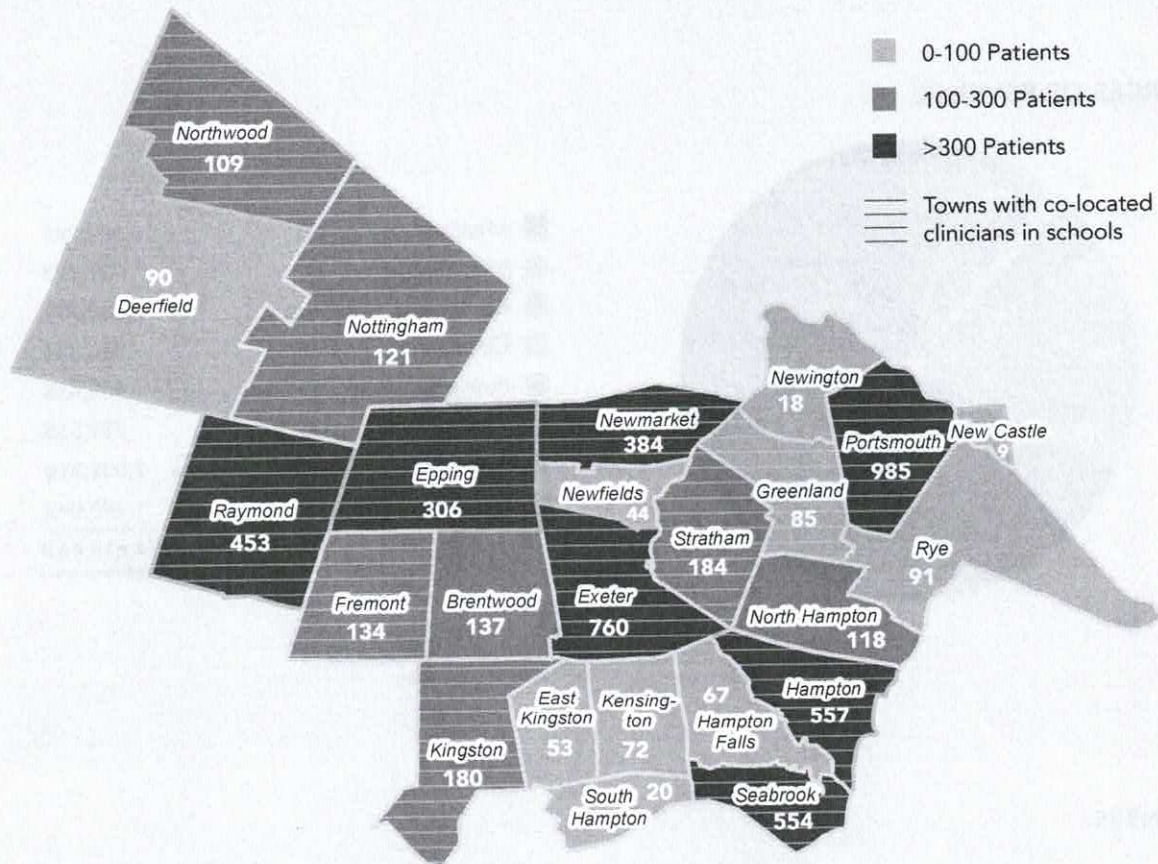
The sharp increase is primarily associated with the Medicaid Unwind that began on April 1st. SMHC saw a rise in patients who lost their benefits or had insurance that no longer covered our services following the end of the Public Health Emergency.

PERCENTAGE OF PATIENT SESSION TIME PROVIDED BY TELEHEALTH



2023 SERVICE HIGHLIGHTS, *continued*

UNDUPLICATED PATIENTS SERVED BY TOWN 2022-2023



DR. HANNA CELEBRATES 55TH YEAR OF SERVICE



Dr. Wassfy Hanna, our revered Medical Director, joined Seacoast Mental Health Center in June 1968 and has since remained a constant presence within our organization for the last 55 years. Dr. Hanna has helped thousands of children, adolescents and their families throughout their treatment journeys and has provided stability and mentoring for our prescribers and clinical staff.

Dr. Hanna was an integral member of the New Hampshire Board of Medicine from 1995 to 2004 as a Child Psychiatrist and was recently recognized by the NH Psychiatric Society for his leadership and service.

Dr. Hanna currently maintains a 55-patient caseload for specialized child psychiatry.

WITH SINCERE APPRECIATION TO OUR DONORS & SUPPORTERS

SMHC is overwhelmingly grateful for the charitable contributions made during FY23. The philanthropy of individuals, foundations, corporations, and community partners continues to be instrumental in transcending our mission forward. On behalf of the Board of Directors and Senior Leadership, we thank you for your unwavering support and partnership.

American Online Giving Foundation
Dave and Catherine Anderson
Dannie Barrett
The Bauman Family Foundation
Elizabeth Bauman and Luke Gullick
Baystate Financial, Exeter
The Benevity Community Impact Fund
Mark and Sue Berman
Vicki Boyd
Carl P. Brigada
Brown Family Charity Fund
David and Kathleen Brown
Thomas J. and Carole L. Bunting
Lisa Burgess
Julie Butterfield
Martha A. Byam
Jay and Lori Cadmus
Brian Carolan
Lori and Earl Chabot
Chaos & Kindness
Thomas and Pamela Clairmont
Mark and Lisa Cochran
Jason and Mindy Coleman
Jay Couture

Cowern Family Property Trust
Darcy E. Davidson and Robert M. Snover
Philip and Audrey Dean
Jeffery L. Demers
David Desgroseilliers
The Dobles Foundation
Chris and Estelle Drew
Patty Driscoll
Dr. Edward Drummond & Dr. Amy Feitelson
David L. and Janet R. Duggan
Kathleen Dwyer
Mary Christine Dwyer
Linda Every
Evolving Fitness Personal Training
Paul Fallon
FedPoint
The Joseph Fellows Fund
Dr. Henry Ferrell and Gwen English
Dianna Fogarty
Suzanne Foley
Diane Fontneau
Foundation for Seacoast Health
Marc Frank
The Fuller Foundation
Gardner Family Charitable Fund

Jay and Mary Pat Gibson
Give Lively Foundation
Steven and Gail Goldberg
Granite United Way
Lynn and Wassfy Hanna
Kelly Hartnett
Sandi Hennequin & Steve Marchand
Holy Rosary Credit Union
Erika Hood
Frank S. and Kimberly Ann Hyer
K and K Moody Fund of the Maine Community Foundation
The Keaveny Family
Timothy and Kristin Keenan
Monica F. Kieser
Leonard Korn, MD.
Jane and Benjamin Lannon
Erin Lawson
The Barbara E. Levenson Charitable Fund
Shaula and Dana Levenson Charitable Fund
James Lewis and Cynthia Watkins
Paul Lidstrom
Dr. Kent and Kathleen Logan
Lubarsky/Wennberg Family

MacDonald Family Foundation
Andy Mamczak
Lorraine Mansfield
Jodi Marshall
Michele McCann-Corti
Matt and Jill McFarland
Katherine Christine McGovern
The Moccia Family Revocable Trust
Paul and Sharon Morrill
Ness/Rodenberg Family Foundation
Chris and Eileen Nevins
New Hampshire Charitable Foundation
New Hampshire Charitable Foundation, *Dragonfly Fund*
New Hampshire Charitable Foundation, *Wilma S. Warde Donor Advised Fund*
Laurin Noel and Jim Buyak
Mayo and Susan Noerdlinger
North Church of Portsmouth
Partners Bank
Paypal Giving Fund
John Petrucelli
Ned Reynolds

We make every effort to recognize our supporters accurately and comprehensively. We apologize for any unintentional errors or omissions. Please contact our Community Relations Office at 603-957-5885 with inquiries.

Center Leadership

Jay Couture, MHA
President and CEO

Jodi Marshall, MD
Chief Medical Officer

Wassfy M. Hanna, MD
Medical Director

Lisa Burgess, MBA
*Vice President of Finance
and Administration*

Chris Drew, MBA
Chief Information Officer

Patty Driscoll, LICSW
*Vice President of Clinical
Operations – Adult Services*

Nancy Eames, MBA
*Vice President of Quality
Improvement and Compliance*

Dianna Fogarty, MBA
*Vice President of
Human Resources*

Kelly Hartnett, M.Ed
*Vice President of
Community Relations*

Jodie Lubarsky MA, LCMHC
*Vice President of Clinical
Operations – Youth and
Family Services*

Dennis Walker, LICSW
*Vice President of Clinical
Operations – Emergency
Services and Intake*

Board of Directors

Monica Kieser, *President*

Erin Lawson, *Vice President*

Mark Cochran, *Secretary*

Brian Carolan, *Treasurer*

Vicki Boyd

Martha Byam

Jason Coleman

Kathleen Dwyer

Sandi Hennequin

Kimberly Hyer

Andy Mamczak

Michael Ralph

Ned Reynolds

Eric Spear

Peter Taylor

Seth Tondreault

Mary Toumpas

As of June 1, 2023

Offices

1145 Sagamore Avenue, Portsmouth, NH 03801

30 Magnolia Lane, Exeter, NH 03833

smhc-nh.org

THANK YOU TO OUR
GENEROUS
CORPORATE SPONSORS



Mental Health Awareness Month Sponsor



A special thank you to **Kennebunk Savings** for their continued commitment to supporting our mission. The steadfast generosity of leadership and staff has been remarkably impactful. We look forward to fostering our relationship in the future!

Seacoast Mental Health Center, Inc.

FINANCIAL STATEMENTS

June 30, 2023

Seacoast Mental Health Center, Inc.
TABLE OF CONTENTS
June 30, 2023

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	
FINANCIAL STATEMENTS	
Statement of Financial Position	1
Statement of Activities and Changes in Net Assets	2
Statement of Cash Flows	3
Notes to Financial Statements	4
SUPPLEMENTARY INFORMATION	
Analysis of Accounts Receivable	12
Analysis of BMHS Revenues, Receipts and Receivables	13
Statement of Functional Public Support and Revenues	14
Statement of Program Service Expenses	15



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License #167

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Seacoast Mental Health Center, Inc.
Portsmouth, New Hampshire

Opinion

We have audited the accompanying financial statements of Seacoast Mental Health Center, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on Pages 12 through 15 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



St. Albans, Vermont
September 25, 2023

SEACOAST MENTAL HEALTH CENTER, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2023

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 2,743,672
Accounts receivable (net of \$440,685 allowance)	1,129,236
Investments	11,312,829
Restricted cash	397,122
Prepaid expenses	<u>222,639</u>

TOTAL CURRENT ASSETS 15,805,498

PROPERTY AND EQUIPMENT - NET 843,146

TOTAL ASSETS \$ 16,648,644

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 102,548
Deferred income	85,531
Accrued vacation	311,651
Accrued expenses	<u>971,839</u>

TOTAL CURRENT LIABILITIES 1,471,569

NET ASSETS

Net assets without donor restriction 15,177,075

TOTAL LIABILITIES AND NET ASSETS \$ 16,648,644

See Notes to Financial Statements

SEACOAST MENTAL HEALTH CENTER, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Year Ended June 30, 2023

PUBLIC SUPPORT AND REVENUES

Public support -	
Federal	\$ 439,565
State of New Hampshire - BMHS	2,002,510
Other public support	<u>943,438</u>
Total Public Support	<u>3,385,513</u>
Revenues -	
Program service fees	20,053,906
Rental income	66,766
Other revenue	<u>1,113,276</u>
Total Revenues	<u>21,233,948</u>
TOTAL PUBLIC SUPPORT AND REVENUES	<u>24,619,461</u>

OPERATING EXPENSES

BBH funded program services -	
Children services	5,776,557
Emergency services	3,718,624
Adult services	11,031,055
Act Team	1,557,254
Substance Use Disorder	505,233
Fairweather Lodge	948,462
REAP	<u>493,094</u>
TOTAL EXPENSES	<u>24,030,279</u>

EXCESS OF PUBLIC SUPPORT AND REVENUE OVER EXPENSES FROM OPERATIONS	589,182
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OTHER INCOME	
Investment Income	<u>1,020,543</u>

TOTAL INCREASE IN NET ASSETS	1,609,725
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NET ASSETS WITHOUT DONOR RESTRICTION, beginning	<u>13,567,350</u>
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NET ASSETS WITHOUT DONOR RESTRICTION, ending	<u>\$ 15,177,075</u>
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See Notes to Financial Statements

SEACOAST MENTAL HEALTH CENTER, INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 1,609,725
Adjustments to reconcile to net cash provided by operations:	
Depreciation	144,738
Unrealized gain on investments	(914,841)
(Increase) decrease in:	
Accounts receivable - trade	609,266
Prepaid expenses	(54,736)
(Decrease) in:	
Accounts payable & accrued liabilities	(132,032)
Deferred income	<u>(209,574)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,052,546</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	(222,436)
Investment activity, net	(3,754,546)
Due from affiliate	<u>1,397,370</u>
NET CASH USED BY FINANCING ACTIVITIES	<u>(2,579,612)</u>
NET DECREASE IN CASH	(1,527,066)
CASH AND RESTRICTED CASH AT BEGINNING OF YEAR	<u>4,667,860</u>
CASH AND RESTRICTED CASH AT END OF YEAR	<u>\$ 3,140,794</u>

See Notes to Financial Statements

Seacoast Mental Health Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Seacoast Mental Health Center, Inc. (the Center) is a not-for-profit corporation, organized under New Hampshire law to provide services in the areas of mental health, and related non-mental health programs; it is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code. In addition, the organization qualifies for the charitable contribution deduction under Section 170 (b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Basis of Presentation

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

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

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

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

Basis of Accounting

Income and expenses are reported on the accrual basis, which means that income is recognized as it is earned, and expenses are recognized as they are incurred whether or not cash is received or paid out at that time.

Income Taxes

Consideration has been given to uncertain tax positions. The federal income tax returns for the years ended after June 30, 2019, remain open for potential examination by major tax jurisdictions, generally for three years after they were filed.

Estimates

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

Seacoast Mental Health Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Related Organizations

The Center leases property and equipment from Seacoast Mental Health Center Resource Group, Inc. - a related non-profit corporation formed in 1985 for the benefit of Seacoast Mental Health Center, Inc. Seacoast Mental Health Center Resource Group was formed to support the operations of Seacoast Mental Health Center, Inc. by managing and renting property and raising other funds on its behalf.

Depreciation

The cost of property, equipment and leasehold improvements is depreciated over the estimated useful life of the assets using the straight line method. Assets deemed to have a useful life greater than three years are deemed capital in nature. Estimated useful lives range from 3 to 30 years.

State Grants

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

Vacation Pay and Fringe Benefits

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Center considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable

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

Policy for Evaluating Collectability of Accounts Receivable

In evaluating the collectability of accounts receivable, the Center 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.

Seacoast Mental Health Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

The Center decreased its estimate in the allowance for doubtful accounts to \$440,685 as of June 30, 2023 from \$535,000 as of June 30, 2022. This was a result of total patient service accounts receivable decreasing to \$792,041 as of June 30, 2023 from \$1,046,435 as of June 30, 2022.

Client Service Revenue

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

Client service revenue (net of contractual allowances and discounts but before taking account of the provision for bad debts) recognized during the year ended June 30, 2023 totaled \$20,053,906 of which \$19,469,562 was revenue from third-party payors and \$584,344 was revenue from self-pay clients.

Third Party Contractual Arrangements

A significant portion of patient revenue is derived from services to patients insured by third-party payors. The center receives reimbursement from Medicare, Medicaid, Blue Cross, and other third-party insurers at defined rates for services rendered to patients covered by these programs.

The difference between the established billing rates and the actual rate of reimbursement is recorded as allowances when recorded. A provision for estimated contractual allowances is provided on outstanding patient receivables at the balance sheet date.

Seacoast Mental Health Center, Inc.
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS

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

New Hampshire and Managed Medicaid

The Center is reimbursed for services from the State of New Hampshire and Managed Care Organizations (MCOs) for services rendered to Medicaid clients. Payments for these services are received in the form of monthly capitation amounts that are predetermined in a contractual agreement with the MCOs.

Approximately 83% of net client service revenue is from participation in the state and managed care organization sponsored Medicaid programs for the year ended June 30, 2023. Laws and regulations governing the programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates could change materially in the near term.

As part of the contractual arrangement with the MCOs, the Center is required to provide a specific amount of services under an arrangement referred to as a Maintenance of Effort (MOE). Under the MOE, if levels of service are not met the Center may be subject to repayment of a portion of the revenue received. The MOE calculation is subject to interpretation and a source of continued debate and negotiations with MCOs. This MOE calculation may result in a liability that would require a payback to the MCOs. Due to workforce challenges and a significant retroactive rate adjustments throughout the year, the Center was unable to meet the MOE requirements for all three MCO's. The Center's estimated total payback of \$397,122 is recorded as an accrued expense.

NOTE 3 ACCOUNTS RECEIVABLE

ACCOUNTS RECEIVABLE - TRADE

Due from clients	\$ 434,806
Insurance companies	358,630
Medicaid receivable	280,999
Medicare receivable	158,291
	1,232,726
Allowance for doubtful accounts	(440,685)
	792,041

ACCOUNTS RECEIVABLE - OTHER

BMHS	268,418
MCO Directed Payments	61,669
Other AR	7,108
	337,195

TOTAL ACCOUNTS RECEIVABLE \$ 1,129,236

Seacoast Mental Health Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 4 INVESTMENTS

The Center has invested funds with R.M. Davis Wealth Management. The approximate breakdown of these investments are as follows:

	Cost	Unrealized Gain (Loss)	Market Value
Cash & Money Market	\$ 555,468	\$ -	\$ 555,468
Fixed Income	5,538,709	(331,481)	5,207,228
Equities	3,357,992	1,066,231	4,424,223
Exchange Traded Funds	710,334	19,210	729,544
Mutual Funds	337,500	(58,112)	279,388
Other Assets	113,473	3,505	116,978
	<u>\$ 10,613,476</u>	<u>\$ 699,353</u>	<u>\$ 11,312,829</u>

Investment income consisted of the following:

Interest and dividends	\$ 260,805
Realized losses	(120,691)
Unrealized gains	914,841
Fee expenses	(34,412)
TOTAL	<u>\$ 1,020,543</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.

Seacoast Mental Health Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 5 FAIR VALUE MEASUREMENTS (continued)

All investments are categorized as Level 1 and recorded at fair value, as of June 30, 2023. As required by professional accounting standards, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment, at cost, consists of the following:

Furniture, fixtures and computer equipment	\$ 1,361,782
Accumulated depreciation	<u>(518,636)</u>
Net Book Value	<u>\$ 843,146</u>

NOTE 7 LINE OF CREDIT

As of June 30, 2023, the Center had available a line of credit from a bank with an upper limit of \$500,000. At that date, \$-0- had been borrowed against the line of credit. These funds are available with an interest rate of The Wall Street Journal Prime Rate, floating with a floor rate of 4.25%. The line of credit is due on demand.

NOTE 8 DEFERRED INCOME

Bauman Foundation	\$ 11,616
Dobles Foundation	10,000
Foundation for Seacoast Health	14,386
NH Charitable Foundation	38,594
Other grants	<u>10,935</u>
TOTAL	<u>\$ 85,531</u>

NOTE 9 RELATED PARTY TRANSACTIONS

During the year ended June 30, 2023, the Center collected \$84,000 Seacoast Mental Health Center Resource Group, Inc. (Resource Group) in management fees for administrative services.

A line of credit is available to the Center from Resource Group with a limit of \$500,000. Interest is charged at prime plus 1%. As of June 30, 2023, \$-0- had been borrowed against the line of credit and the interest rate was 4.25%. During the year ended June 30, 2023, \$-0- was paid to the Resource Group in interest related to this line of credit.

Seacoast Mental Health Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 RELATED PARTY TRANSACTIONS (continued)

Operating Leases

During the year ended June 30, 2023, the Center rented properties and equipment from the Resource Group on a month to month basis. Total rent paid for the year for property and equipment was \$795,683 and \$101,412, respectively. The Center is obligated to the Resource Group under cancelable leases to continue to rent these facilities and equipment at an annual rate of approximately \$758,724. The annual rates of rents are revisited on an annual basis.

NOTE 10 EMPLOYEE BENEFIT PLAN

The Center has the option to make contributions to a tax-sheltered annuity on behalf of its employees. This program covers substantially all full-time employees. During the year ended June 30, 2023, contributions of \$583,329 were made by the Center to the plan.

NOTE 11 CONCENTRATIONS OF CREDIT RISK

Cash deposits in the Center's accounts at June 30, 2023 consist of the following:

	Book Balance	Bank Balance
Insured by FDIC*	<u>\$ 3,140,794</u>	<u>\$ 3,515,794</u>

The differences between book and bank balances are reconciling items such as deposits in transit and outstanding checks.

* The Center has entered into an Insurance Cash Sweep Deposit Placement Agreement which places funds into deposit accounts at receiving depository institutions from the Center's transaction account with Destination Institutions. Each Destination Institution is insured by the Federal Deposit Insurance Corporation (FDIC) up to the current maximum deposit insurance amount of \$250,000. Included in cash insured by FDIC as of June 30, 2023, is \$3,265,794 deposited at Destination Institutions through the Insured Cash Sweep service.

The Center grants credit without collateral to its clients, most of who are area residents and are insured under third-party payor agreements. The mix of receivables due from clients and third-party payors at June 30, 2023 is as follows:

Due from clients		35 %
Insurance companies		29
Medicaid		23
Medicare		13
		100 %

Seacoast Mental Health Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 12 LIQUIDITY

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

Cash and Cash Equivalents	\$ 2,743,672
Accounts Receivable	1,129,236
Investments	<u>11,312,829</u>

Financial assets available within one year for general expenditures	<u>\$ 15,185,737</u>
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As part of the Center's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 13 SUBSEQUENT EVENTS

In accordance with professional accounting standards, the Center has evaluated subsequent events through September 25, 2023, which is the date these financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2023, have been incorporated into the basic financial statements herein.

SUPPLEMENTARY INFORMATION

SEACOAST MENTAL HEALTH CENTER, INC.
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2023

	Accounts Receivable Beginning of Year	Gross Fees	Contractual Allowances and Other Discounts Given	Cash Receipts	Bad Debts and Other Charges	Accounts Receivable End of Year
CLIENT FEES	\$ 268,970	\$ 1,340,665	\$ (756,321)	\$ (418,508)	\$ -	\$ 434,806
MEDICAID	340,885	1,154,344	(433,122)	(781,108)	-	280,999
MEDICARE	206,098	17,344,341	(664,300)	(16,727,848)	-	158,291
OTHER INSURANCE	765,482	3,545,882	(1,477,583)	(2,475,151)	-	358,630
ALLOWANCE FOR UNCOLLECTIBLES	<u>(535,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,315</u>	<u>(440,685)</u>
TOTAL	<u>\$ 1,046,435</u>	<u>\$ 3</u>	<u>\$ (3,331,326)</u>	<u>\$ (20,402,615)</u>	<u>\$ 94,315</u>	<u>\$ 792,041</u>

SEACOAST MENTAL HEALTH CENTER, INC.
 ANALYSIS OF BMHS REVENUES, RECEIPTS AND RECEIVABLES
 For the Year Ended June 30, 2023

	Receivable From BMHS Beginning of Year	BMHS Revenues Per Audited Financial Statements	Receipts for Year
CONTRACT YEAR, June 30, 2023	\$ 292,083	\$ 2,002,510	\$ (2,026,175)

<u>Analysis of Receipts:</u> <u>Date of Receipt</u>	<u>Amount</u>
7/14/2022	\$ 56,701
8/4/2022	18,429
8/10/2022	4,741
8/29/2022	39,179
8/30/2022	1,112
8/31/2022	81,155
9/22/2022	61
9/26/2022	45,053
9/28/2022	52,214
10/11/2022	8,932
10/26/2022	88,667
11/8/2022	36,732
11/9/2022	62,561
11/22/2022	52
12/9/2022	9,337
12/12/2022	26,199
12/13/2022	255,584
12/15/2022	55,086
12/21/2022	570
1/3/2023	5,731
1/11/2023	6,327
1/23/2023	24,350
1/24/2023	4,877
1/26/2023	41,620
2/2/2023	22,781
2/21/2023	72,511
3/2/2023	15,053
3/22/2023	5,754
3/24/2023	70,382
4/5/2023	61,793
4/5/2023	42,223
4/7/2023	94,191
4/17/2023	594,803
4/18/2023	20,546
4/19/2023	61,265
4/30/2023	23,257
5/15/2023	51,961
6/6/2023	87,052
6/8/2023	95,864
6/14/2023	83,029
6/16/2023	63,485
6/27/2023	12,388
6/28/2023	55,506
	2,459,114
Less: Federal and Other Monies	(432,939)
	\$ 2,026,175

SEACOAST MENTAL HEALTH CENTER, INC.
STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES
For the Year Ended June 30, 2023

	Total Agency	Admin.	Total Programs	Children	Emergency Services	Adult Services	Act Team	Substance Use Disorder	Fairweather Lodges	REAP
Program Service Fees:										
Net Client Fee	\$ 584,344	\$ 3	\$ 584,341	\$ 248,833	\$ 44,295	\$ 276,507	\$ 10,318	\$ 4,362	\$ 26	\$ -
Medicaid	721,222	-	721,222	15,363	(8,457)	641,145	54,892	18,749	(470)	-
Medicare	16,680,041	-	16,680,041	6,667,897	228,917	8,540,744	488,496	151,522	602,365	-
Other Insurance	2,068,299	-	2,068,299	609,071	117,466	1,269,631	34,022	38,109	-	-
Public Support - Other:										
Local/County Government	555,684	2,000	553,684	31,516	354,183	105,000	-	62,985	-	-
Donations/Contributions	387,267	3,960	393,307	203,256	-	4,228	-	32,828	-	142,995
DCYF	487	-	487	487	-	-	-	-	-	-
Federal Funding:										
Block Grants	10,000	-	10,000	5,000	-	5,000	-	-	-	-
Other Federal Grants	429,565	-	429,565	111,139	167,039	46,385	-	-	-	105,002
BMHS										
Community Mental Health	2,002,510	-	2,002,510	21,000	993,188	617,074	231,250	-	-	139,998
Rental Income										
Other Revenues	66,766	-	66,766	2,088	-	2,088	-	-	62,590	-
	1,113,276	226,091	887,185	177,686	5,159	385,045	288,769	7,902	18,698	3,926
	24,619,461	232,054	24,387,407	8,093,336	1,901,790	11,892,847	1,107,747	316,557	683,209	391,921
Administration	-	(232,054)	232,054	77,011	18,096	113,165	10,541	3,012	6,501	3,729
TOTAL PUBLIC SUPPORT AND REVENUES	\$ 24,619,461	\$ -	\$ 24,619,461	\$ 8,170,347	\$ 1,919,886	\$ 12,006,012	\$ 1,118,288	\$ 319,569	\$ 689,710	\$ 395,650

SEACOAST MENTAL HEALTH CENTER, INC.
STATEMENT OF PROGRAM SERVICE EXPENSES
For the Year Ended June 30, 2023

	Total Agency	Admin.	Total Programs	Children	Emergency Services	Adult Services	Act Team	Substance Use Disorder	Fairweather Lodges	REAP
Personnel Costs:										
Salary and wages	\$ 15,960,030	\$ 2,967,359	\$ 12,992,671	\$ 3,162,764	\$ 2,179,306	\$ 6,052,631	\$ 814,026	\$ 278,299	\$ 384,236	\$ 121,409
Employee benefits	2,886,686	724,529	2,162,157	589,232	279,884	1,003,219	133,189	58,769	76,387	21,477
Payroll Taxes	1,143,759	213,941	929,818	232,800	160,843	419,910	57,041	20,246	29,837	9,141
Professional Fees:										
Accounting/audit fees	41,016	41,016	-	-	-	-	-	-	-	-
Legal fees	58,895	1,602	57,293	4,227	656	8,654	43,756	-	-	-
Other professional fees	341,022	145,560	195,462	3,160	439	18,600	-	400	-	172,863
Staff Dev. & Training:										
Journals & publications	4,399	15	4,384	2,078	354	1,107	-	-	845	-
Conferences & conventions	17,082	494	16,588	8,613	1,929	5,759	100	187	-	-
Other Staff Development	28,934	17,436	11,498	5,689	-	4,405	739	591	74	-
Occupancy costs:										
Rent	803,678	723,822	79,856	3,702	-	4,293	-	-	71,861	-
Other Utilities	152,122	136,275	15,847	-	-	-	-	-	15,847	-
Maintenance & repairs	33,129	4,720	28,409	-	-	1,344	-	-	27,065	-
Consumable Supplies:										
Office	35,574	33,330	2,244	1,263	167	539	150	-	122	3
Building/household	45,076	33,484	11,592	361	-	1,436	730	283	8,782	-
Medical	5,520	1,951	3,569	328	-	2,444	-	443	354	-
Other	671,080	647,997	23,083	-	-	4,103	-	-	-	18,980
Depreciation	144,738	144,738	-	-	-	-	-	-	-	-
Equipment rental	120,752	104,892	15,860	2,689	-	1,000	-	-	12,171	-
Advertising	3,867	3,867	-	-	-	-	-	-	-	-
Printing	6,929	6,691	238	-	129	109	-	-	-	-
Telephone/communications	221,721	139,398	82,323	20,211	26,950	17,999	9,407	1,423	3,987	2,346
Postage/shipping	18,064	17,961	103	-	-	40	-	-	32	31
Transportation:										
Staff	310,227	7,374	302,853	105,306	19,609	106,658	58,035	1,993	2,970	8,282
Assist to Individuals:										
Client services	324,491	6,291	318,200	2,785	699	275,152	626	779	37,985	174
Insurance:										
Malpractice/bonding	68,407	68,407	-	-	-	-	-	-	-	-
Vehicles	3,951	-	3,951	632	-	1,157	797	-	1,365	-
Comp. Property/liability	140,867	140,867	-	-	-	-	-	-	-	-
Membership Dues	3,115	1,415	1,700	-	1,700	-	-	-	-	-
Other Expenditures	435,148	408,728	26,420	9,512	2,318	4,600	1,611	25	8,354	-
	24,030,279	6,744,160	17,286,119	4,155,352	2,674,983	7,935,159	1,120,207	363,438	682,274	354,706
Admin. Allocation	-	(6,744,160)	6,744,160	1,621,205	1,043,641	3,095,896	437,047	141,795	266,188	138,388
TOTAL PROGRAM EXPENSES	\$ 24,030,279	\$ -	\$ 24,030,279	\$ 5,776,557	\$ 3,718,624	\$ 11,031,055	\$ 1,557,254	\$ 505,233	\$ 948,462	\$ 493,094

Agency Name Seacoast Mental Health Center, Inc
 FISCAL PERIOD: 7/1/2024 - 6/30/2025

FY 2025 BUDGET

New Sage Accounts

	Total Agency	Total Administration	Total Programs	Children & Adolescents	Emergency Services/ Assessment
Program Services Fees					
4000 Net client fees	721,090	0	721,090	156,117	118,952
4100 Medicaid	16,931,766	0	16,931,766	7,387,393	354,171
4160 Medicare	682,222	0	682,222	6,928	35,381
4200 Other insurance	2,369,245	0	2,369,245	645,181	258,055
4300 Other program fees-REAP	30,000	0	30,000		
SUBTOTAL	20,734,323	0	20,734,323	8,195,620	766,569
Public Support					
4520 United Way	0	0	0		
4530 Local/County Government	46,325	0	46,325	0	
I-4540 C-4550 F-4560 Donations/Contributions	408,985	296,632	112,353	33,849	13,090
4510 NHFA	102,000	0	102,000		
4340 Exeter Hospital	434,480	0	434,480		185,000
4610 Other public support	20,000	0	20,000	20,000	
4620 Other Misc Grants	136,492	2,400	134,092	41,582	90,000
4780 Div for Children, Youth & Families	1,770	0	1,770	1,770	
Federal Funding					
4700 Block (BHSIS)	10,000	0	10,000	4,700	1,600
4710 BEAS	35,000	0	35,000		
4720 SAPT/BDAS	70,000	0	70,000		
4730 PATH	0	0	0		
4760 Other Federal Grants	443,355	0	443,355	199,510	0
Other Revenue					
4800 Rental Income	61,386		61,386		
4830 Interest Income	0		0		
4900 All Other Revenue	941,358	120,000	821,358	0	0
Bureau of Mental Health Services					
4740 Bureau of Mental Health Services	2,044,556	0	2,044,556	20,000	997,688
4760 Other BMHS	304,483	0	304,483		0
NH DOE - Vocational Rehabilitation	0	0	0		
4910 BMHS-Carryover	0	0	0		
SUBTOTAL	25,794,523	419,032	25,375,491	8,517,041	2,053,947
5000 General Management Allocation	0	0	0	0	0
TOTAL PROGRAM REVENUES	25,794,523	419,032	25,375,491	8,517,041	2,053,947

Agency Name: Seacoast Mental Health Center, Inc
 FISCAL PERIOD: 7/1/2024 - 6/30/2025

FY 2025 BUDGET

	Total Agency	Total Administration	Total Programs	Children & Adolescents	Emergency Services/Assessment
New Sage Accounts					
Personnel Cost		180		101	104
6000 Salary & Wages	15,934,773	1,518,809	14,415,964	3,705,470	2,260,813
6020-6090 Employee Benefits	3,265,171	178,071	3,087,100	955,757	400,494
6100-6120 Payroll Taxes	1,267,478	113,162	1,154,317	312,205	165,717
SUBTOTAL	20,467,423	1,810,042	18,657,381	4,973,432	2,827,024
Professional Fees					
6210 Accounting	0		0		
6210 Audit Fees	60,000	60,000	0		
6220 Legal Fees	145,000	145,000	0		
6200-6230 Other Prof Fees/Consultations	637,616	20,467	617,149	109,850	46,031
Staff Development and Training					
6300 Journals & Publications	1,000	55	945	293	123
6340 Tuition Assistance	0	0	0	0	0
6320 Conferences & Conventions	30,000	1,636	28,364	8,781	3,680
6340 Other Staff Development	10,000	545	9,455	2,927	1,227
Occupancy Costs					
6400 Rent	759,572	58,280	701,292	186,709	46,516
6410 Rent Housing	74,690		74,690		
6420 Housing Bridge Subsidy Program	291,983		291,983		
6440 Heating Costs	0		0		
6440 Other Utilities	121,600	7,519	114,081	24,089	6,002
6450 Maintenance & Repairs	134,422	8,043	126,379	25,766	6,419
6460 Other Occupancy Costs	0		0		
Consumable Supplies					
6500 Office/Computer Supplies	186,228	10,156	176,072	54,511	22,842
6510 Building/Household	58,605	2,246	56,359	12,056	5,052
6520 Software/Maint/SAS	1,015,811	55,399	960,412	297,341	124,596
6530 Food	44,200	611	43,589	3,278	1,374
6540 Medical/Testing Supplies	2,650	145	2,505	776	325
Other Consumable Supplies	0		0		
SUBTOTAL PAGE	24,040,800	2,180,144	21,860,656	5,699,810	3,091,210

Agency Name Seacoast Mental Health Center, Inc
 FISCAL PERIOD: 7/1/2024 - 6/30/2025

FY 2025 BUDGET

	Total Agency	Total Administration	Total Programs	Children & Adolescents	Emergency Services/ Assessment
		180		101	104

	Total Carried Forward				
6700 Advertising	24,040,800	2,180,144	21,860,656	5,699,810	3,091,210
6710 Marketing & Branding	5,000	273	4,727	1,464	613
6720 Printing	5,000	273	4,727	1,464	613
6730 Telephone/Communication	14,550	794	13,756	4,259	1,785
6750 Postage/Shipping	232,500	17,839	214,661	57,150	14,238
Transportation	13,044	711	12,332	3,818	1,600
0 Board Members	0		0		
6750 Staff	275,000	1,688	273,312	101,910	9,405
6770 Clients	0		0		
Assistance to Individuals					
6800, 6810 Client Services	5,000		5,000		
Insurance					
6900 Malpractice & Bonding	93,364	5,092	88,272	27,329	11,452
6910 Vehicles	3,400		3,400	521	
6920 Comprehensive, Property & Liability	120,000	6,544	113,456	35,126	14,719
Other Expenditures					
0 Interest Expense (other than Mortgage Interest)	0		0		
7200 Depreciation, Equipment	165,000	8,999	156,001	48,298	20,238
6600 Equipment Rental	80,000	4,363	75,637	23,417	9,813
6610 Vehicle Lease	13,312		13,312	0	
6620, 6630 Equipment Maintenance	8,945	488	8,457	2,618	1,097
7000 Membership, Dues	2,500	136	2,364	732	307
7010 Fees and Licenses	146,850	7,744	139,106	46,415	17,417
7030-7100 Other Expenditures	570,259		570,259	211,219	4,906
Total Expenses	25,794,523	2,235,087	23,559,436	6,265,548	3,199,413
9000 Administrative Allocation	0	(1,816,055)	1,816,055	482,973	246,623
TOTAL PROGRAM EXPENSES	25,794,523	419,032	25,375,491	6,748,521	3,446,036
SURPLUS/(DEFICIT)	0	0	0	1,768,520	(1,392,089)
Total Revenue - Total Expense (line 49 - 115)					

Agency Name: Seacoast Mental Health Center, Inc
 FISCAL PERIOD: 7/1/2024 - 6/30/2025

FY 2025 BUDGET

New Sage Accounts		Adults Multi-Service Team 113	ACT Team 114	SUD	Fairweather Lodge Community Residence 122	REAP 198
Program Services Fees						
4000	Net client fees	388,448	50,344	7,228		
4100	Medicaid	7,625,598	852,373	20,126	692,106	
4160	Medicare	600,701	35,000	4,212		
4200	Other insurance	1,400,561	48,383	17,055		
4300	Other program fees-REAP	0				30,000
	SUBTOTAL	10,015,308	986,100	48,621	692,106	30,000
Public Support						
4520	United Way					
4530	Local/County Government	46,325		0		
I-4540, C-4550, F-4560	Donations/Contributions	38,521	5,119	11,041	3,029	7,714
4510	NHHA					102,000
4340	Exeter Hospital	249,480				
4610	Other public support					
4620	Other Misc Grants	2,500		0		
4780	Div for Children, Youth & Families					
Federal Funding						
4700	Block (BHSIS)	3,700				
4710	BEAS					35,000
4720	SAPT/BDAS					70,000
4730	PATH				0	
4760	Other Federal Grants	243845				
Other Revenue						
4800	Rental Income				61,386	
4830	Interest Income					
4900	All Other Revenue	392,346	290,003	0	19,008	120,000
Bureau of Mental Health Services						
4740	Bureau of Mental Health Services	446,811	227,500		182,557	170,000
4760	Other BMHS	291,983	12,500			
	NH DOE - Vocational Rehabilitation	0			0	
4910	BMHS-Carryover	11,730,819	1,521,222		59,662	534,714
	SUBTOTAL	11,730,819	1,521,222	59,662	958,086	534,714
5000	General Management Allocation	0	0		0	0
	TOTAL PROGRAM REVENUES	11,730,819	1,521,222	59,662	958,086	534,714

Agency Name Seacoast Mental Health Center, Inc
 FISCAL PERIOD: 7/1/2024 - 6/30/2025

FY 2025 BUDGET

	Adults Multi-Service Team 113	ACT Team 114	SUD	Fairweather Lodge Community Residence 122	REAP 198
New Sage Accounts					
Personnel Cost					
6000 Salary & Wages	6,280,366	982,805	309,365	704,789	172,356
6020-6090 Employee Benefits	1,304,141	150,930	128,158	121,406	26,214
6100-6120 Payroll Taxes	521,957	61,011	38,369	50,454	4,604
SUBTOTAL	8,106,464	1,194,745	475,892	876,649	203,174
Professional Fees					
6210 Accounting					
6210 Audit Fees					
6220 Legal Fees					
6200-6230 Other Prof Fees/Consultations	149,892	17,347	14,730	13,954	265,345
Staff Development and Training					
6300 Journals & Publications	399	46	39	37	8
6340 Tuition Assistance	0	0	0	0	0
6320 Conferences & Conventions	11,982	1,387	1,178	1,115	241
6340 Other Staff Development	3,994	462	393	372	80
Occupancy Costs					
6400 Rent	405,468	31,992	17,941	6,828	5,838
6410 Rent Housing				74,690	
6420 Housing Bridge Subsidy Program	291,983			0	
6440 Heating Costs					
6440 Other Utilities	52,313	4,128	2,315	24,481	753
6450 Maintenance & Repairs	55,955	4,415	2,476	30,542	806
6460 Other Occupancy Costs					
Consumable Supplies					
6500 Office/Computer Supplies	74,381	8,608	7,309	6,924	1,495
6510 Building/Household	16,451	1,904	1,617	18,948	331
6520 Software/Maint/SAS	405,725	46,955	39,871	37,770	8,155
6530 Food	4,473	518	440	33,416	90
6540 Medical/Testing Supplies	1,058	122	104	99	21
Other Consumable Supplies					
SUBTOTAL PAGE	9,580,540	1,312,630	564,304	1,125,826	486,337

Agency Name Seacoast Mental Health Center, Inc
 FISCAL PERIOD: 7/1/2024 - 6/30/2025

FY 2025 BUDGET

	Adults Multi-Service Team 113	ACT Team 114	SUD	Fairweather Lodge Community Residence 122	REAP 198
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New Sage Accounts

Total Carried Forward					
6700 Advertising	9,580,540	1,312,630	564,304	1,125,826	486,337
6710 Marketing & Branding	1,997	231	196	186	40
6720 Printing	1,997	231	196	186	40
6730 Telephone/Communication	5,811	673	571	541	117
6750 Postage/Shipping	124,111	9,793	5,492	2,090	1,787
Transportation	5,210	603	512	485	105
0 Board Members					
6750 Staff	97,280	55,694	2,413	3,823	2,788
6770 Clients					
Assistance to Individuals					
6800, 6810 Client Services	5,000				
Insurance					
6900 Malpractice & Bonding	37,290	4,316	3,665	3,471	750
6910 Vehicles	407	407		2,065	
6920 Comprehensive, Property & Liability	47,929	5,547	4,710	4,462	963
Other Expenditures					
0 Interest Expense (other than Mortgage Interest)					
7200 Depreciation, Equipment	65,903	7,627	6,476	6,135	1,325
6600 Equipment Rental	31,953	3,698	3,140	2,975	642
6610 Vehicle Lease	3,275	1,962		8,075	
6620, 6630 Equipment Maintenance	3,573	413	351	72	72
7000 Membership Dues	999	116	98	333	20
7010 Fees and Licenses	56,716	6,564	5,574	5,280	1,140
7030-7100 Other Expenditures	259,821	1,849	1,570	90,572	321
Total Expenses	10,329,811	1,412,353	599,267	1,256,597	496,446
9000 Administrative Allocation	796,263	108,870	46,194	96,863	38,268
TOTAL PROGRAM EXPENSES	11,126,074	1,521,223	645,461	1,353,461	534,714
SURPLUS/(DEFICIT)	604,745	(0)	(585,799)	(395,375)	(0)
Total Revenue - Total Expense (line 49 - 115)					