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**DMHA CERTIFICATE LIST**  
**State of Indiana**  
***Family and Social Services Administration***  
**Division of Mental Health and Addiction**

<b>Name of Certificate</b>	<b>Eff.</b>	<b>Exp.</b>	<b>Ref.</b>	<b>Comments</b>
Private Mental Health Institution License - granted to Radiant Health, 505 Wabash Ave.	07/01/23	06/30/24	414-1-PIP	Original certificate at RH North, 505 N, Wabash Avenue Copies: RH Hartford City, RH-CSP, RH-South, RH - Downtown. & Admin. File
Community Mental Health Center Regular Certification - granted to Radiant Health, 505 Wabash Ave.	09/05/23	01/04/26	414-0-CMHC	Original certificate at RH North, 505 N, Wabash Avenue Copies: RH Hartford City, RH-CSP, RH-South, RH - Downtown. & Admin. File
Addictions Services Provider Regular Certification - granted to Radiant Health, 505 Wabash Ave.	09/05/23	01/04/26	414-0-ASR	Original certificate at RH South Copies: RH Hartford City, RH North., RH Downtown & Admin. File
Subacute Stabilization Certification - granted to Radiant Health, 925 S. Branson St.	09/05/23	01/04/26	414-3-SUB	Original certificate at Branson Place Copy: Admin. File
Supervised Group Living Facility License - granted to Radiant Health, 1623 W. 6 <sup>th</sup> St.	09/05/23	01/04/26	414-10-SGL	Original certificate at Stepping Stone Copy: Admin. File
Recovery Residence Designation Level III - granted to Radiant Health, 2219 S Washington St.	12/28/22	12/27/24	414-19-RRIII	Original certificate at Grace House Copy: Admin. File

**THE JOINT COMMISSION**

<b>Name of Certificate</b>	<b>Effective</b>	<b>Expires</b>	<b>Comments</b>
The Joint Commission - ID#1290 Hospital Accreditation Program Behavioral Health Care	10/6/22	10/6/25	Original certificate on wall at 505 Copies at Milestone, CSP, 101 S Washington St. and Hester Hollis Copy in file at 711

State of Indiana  
Family and Social Services Administration  
**Division of Mental Health and Addiction**  
**COMMUNITY MENTAL HEALTH CENTER CERTIFICATION**

*THIS IS TO CERTIFY: That a Certification is hereby granted to*

*Grant-Blackford Mental Health, Inc.  
dba Radiant Health Services  
505 Wabash Ave., Marion, IN 46952*

*THIS CERTIFICATION is subject to the provisions of IC 12-21 and rules of the Division of Mental Health and Addiction. This Certificate is not assignable or transferable and is subject to revocation at any time by the Director of the Division of Mental Health and Addiction for failure to comply with the laws of the State of Indiana or the rules issued thereunder.*

*IN WITNESS WHEREOF, this Certificate is issued by:*

*Jay Chaudhary*  
Jay Chaudhary, JD  
Director  
Division of Mental Health and Addiction

Effective: 09/05/2023

Expires: 01/04/2026

Reference: 414-0-CMHC





State of Indiana  
Family and Social Services Administration  
Division of Mental Health and Addiction

**ADDICTION SERVICES PROVIDER REGULAR CERTIFICATION**

THIS IS TO CERTIFY: That a Certification is hereby granted to

*Grant-Blackford Mental Health, Inc.*  
*dba Radiant Health Services*  
505 Wabash Ave., Marion, IN 46952

*THIS CERTIFICATION is subject to the provisions of IC 12-23 and rules of the Division of Mental Health and Addiction. This Certification is not assignable or transferable and is subject to revocation at any time by the Director of the Division of Mental Health and Addiction for failure to comply with the laws of the State of Indiana or the rules issued thereunder.*

IN WITNESS WHEREOF, this Certificate is issued by:

*Jay Chaudhary*  
Jay Chaudhary, JD  
Director  
Division of Mental Health and Addiction

Effective: 09/05/2023

Expires: 01/04/2026

Reference: 414-0-ASR





State of Indiana  
Family and Social Services Administration  
**Division of Mental Health and Addiction**  
**SUB ACUTE FACILITY CERTIFICATION**

*THIS IS TO CERTIFY: That a Certification is hereby granted under IC 12-22-2 to:*

*Grant-Blackford Mental Health, Inc.  
Branson Place  
925 S. Branson St., Marion, IN 46953*

*The Facility shall be operated under the rules of the Division of Mental Health and Addiction as Sub Acute Facility. This Certification is not assignable or transferable and is subject to revocation for failure to comply with the provisions of IC 12-22-2, et. Seq. and 440 IAC 7.5.*

*IN WITNESS WHEREOF, this Certificate is issued by:*

*Jay Chaudhary*  
Jay Chaudhary, JD  
Director  
Division of Mental Health and Addiction

Effective: 09/05/2023  
Expires: 01/04/2026  
Reference: 414-03-SUB  
Bed Total: 15





State of Indiana  
Family and Social Services Administration  
**Division of Mental Health and Addiction**  
***SUPERVISED GROUP LIVING LICENSE***

*THIS IS TO CERTIFY: That a License is hereby granted to:*

*Grant-Blackford Mental Health, Inc.*  
*Stepping Stone*  
*1623 W. 6<sup>th</sup> St., Marion, IN 46953*

*THIS LICENSE is subject to the provisions of IC 12-21-2-3 and rules of the Division of Mental Health and Addiction. This License is not assignable or transferable, and is subject to revocation at any time by the Director of the Division of Mental Health and Addiction for failure to comply with the laws of the State of Indiana or the rules issued thereunder.*

*IN WITNESS WHEREOF, this License is issued by:*

*Jay Chaudhary*  
Jay Chaudhary, JD  
Director  
Division of Mental Health and Addiction

Effective: 09/05/2023  
Expires: 01/04/2026  
Reference: 414-10-SGL  
Bed Total: 10





State of Indiana  
Family and Social Services Administration  
**Division of Mental Health and Addiction**  
**RECOVERY RESIDENCE DESIGNATION**  
**LEVEL III**

THIS IS TO CERTIFY: That a Certification is hereby granted to

*Grant-Blackford Mental Health, Inc.*  
*dba Radiant Health Services*  
*Grace House for Transition and Recovery - 2219 S.Washington St., Marion IN 46953*

*THIS facility meets the necessary requirements to be designated as a Recovery Residence. This Designation is not assignable or transferable and is subject to revocation at any time by the Director of the Division of Mental Health and Addiction for failure to comply with the laws of the State of Indiana or the standards for recovery residences.*

IN WITNESS WHEREOF, this Designation is issued by:

*Jay Chaudhary*  
Jay Chaudhary, JD  
Director  
Division of Mental Health and Addiction

Effective: 12/28/2022  
Expires: 12/27/2024  
Reference: 414-19-RRIII  
Bed Total: 11



# Grant-Blackford Mental Health, Inc.

Marion, IN

has been Accredited by

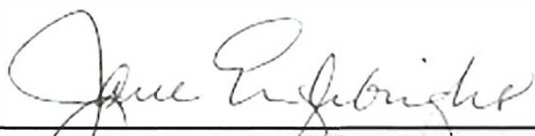


## The Joint Commission


Which has surveyed this organization and found it to meet the requirements for the  
Behavioral Health Care and Human Services Accreditation Program

October 4, 2022

Accreditation is customarily valid for up to 36 months.

  
Jane Englebright, PhD, RN, CENP, FAAN  
Chair, Board of Commissioners

ID #1290  
Print/Reprint Date: 03/17/2023

  
Jonathan B. Perlin, MD, PhD, MSHA, MACP, FACMI  
President and Chief Executive Officer

The Joint Commission is an independent, not-for-profit national body that oversees the safety and quality of health care and other services provided in accredited organizations. Information about accredited organizations may be provided directly to The Joint Commission at 1-800-994-6610. Information regarding accreditation and the accreditation performance of individual organizations can be obtained through The Joint Commission's web site at [www.jointcommission.org](http://www.jointcommission.org).





# Grant-Blackford Mental Health, Inc.

Marion, IN

has been Accredited by




## The Joint Commission


Which has surveyed this organization and found it to meet the requirements for the  
Hospital Accreditation Program

October 6, 2022

Accreditation is customarily valid for up to 36 months.

  
Jane Englebright, PhD, RN, CENP, FAAN  
Chair, Board of Commissioners

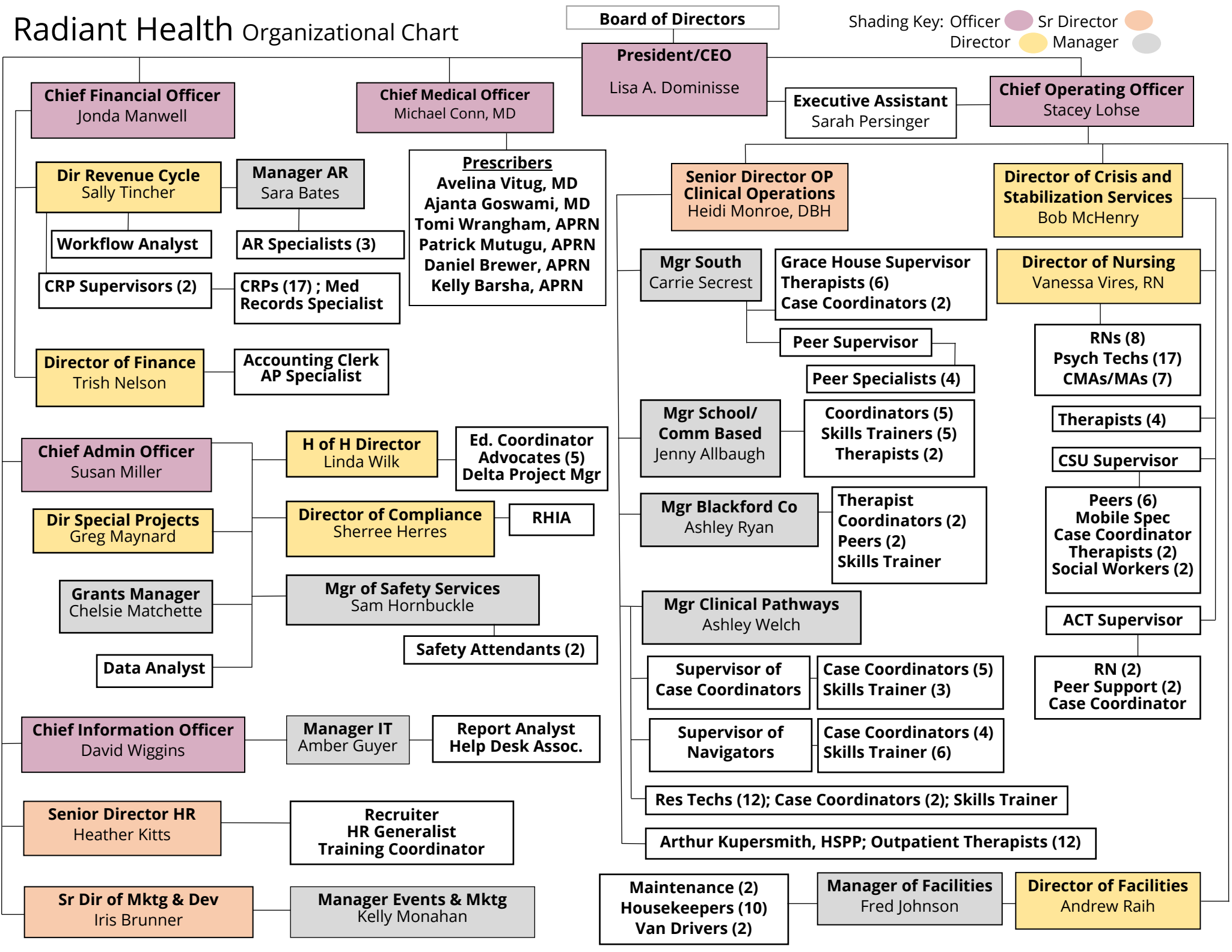
ID #1290  
Print/Reprint Date: 03/06/2023

  
Jonathan B. Perlin, MD, PhD, MSHA, MACP, FACMI  
President and Chief Executive Officer

The Joint Commission is an independent, not-for-profit national body that oversees the safety and quality of health care and other services provided in accredited organizations. Information about accredited organizations may be provided directly to The Joint Commission at 1-800-994-6610. Information regarding accreditation and the accreditation performance of individual organizations can be obtained through The Joint Commission's web site at [www.jointcommission.org](http://www.jointcommission.org).



# Radiant Health Organizational Chart



## Gregory Maynard

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**From:** Zahn, Rachel (SAMHSA/CMHS) <Rachel.Zahn@samhsa.hhs.gov>  
**Sent:** Thursday, February 17, 2022 5:16 PM  
**To:** Gregory Maynard  
**Cc:** Marianne L. DiMatteo; eracorrespondence@od.nih.gov  
**Subject:** 1H79SM083250-01: CCBHC Certification Attestation

Dear Greg and team,

Per your former GPO Kent Forde's review of your attestation of meeting the CCBHC certification criteria referenced in the FOA

([https://link.zixcentral.com/u/ede99ef0/VqbYZz\\_Q7BGJ0N1ksebhQ?u=https%3A%2F%2Fwww.samhsa.gov%2Fsites%2Fdefault%2Ffiles%2Fprograms\\_campaigns%2Fccbhc-criteria.pdf](https://link.zixcentral.com/u/ede99ef0/VqbYZz_Q7BGJ0N1ksebhQ?u=https%3A%2F%2Fwww.samhsa.gov%2Fsites%2Fdefault%2Ffiles%2Fprograms_campaigns%2Fccbhc-criteria.pdf)), this is to affirm that the attestation sufficiently describes how your program meets these criteria. Please note that SAMHSA review and acceptance of your attestation does not constitute certification as a CCBHC.

Thank you,  
Rachel

Please include your grant number in all correspondence.

--

Rachel Zahn  
Public Health Advisor  
SAMHSA/Center for Mental Health Services  
Office: 240-276-2325

[[Correspondence Token: 162c59ad-effc-4040-8919-8522ddd91491]] -- Do not delete or change this line. --  
Please 'Reply All' and do NOT delete eracorrespondence@nih.gov from the list of recipients or change the subject line.

Links contained in this email have been replaced by ZixProtect Link Protection. If you click on a link in the email above, the link will be analyzed for known threats. If a known threat is found, you will not be able to proceed to the destination. If suspicious content is detected, you will see a warning.

# Radiant Health Board Member and Executive Leadership Demographics

First Name	Last Name	Age	Race	Gender
Keenan	Davis	43	African American	Male
Michael	Moffitt	60	African American	Male
Reginald	Lipscomb	71	African American	Male
Ruth	Hook	33	Caucasian	Female
Kylie	Jackson	37	Caucasian	Female
Tyler	Hunt	39	Caucasian	Male
Iris	Brunner	43	Caucasian	Female
Steve	Quaderer	44	Caucasian	Male
David	Wiggins	45	Caucasian	Male
Stephanie	Hilton-Siebert	46	Caucasian	Female
Susan	Miller	47	Caucasian	Female
Stacey	Lohse	50	Caucasian	Female
Jonda	Manwell	50	Caucasian	Female
Chad	Yencer	50	Caucasian	Male
Anne	Duncan	52	Caucasian	Female
Heather	Kitts	52	Caucasian	Female
Heidi	Monroe	53	Caucasian	Female
Michael	Conn	53	Caucasian	Male
Tammy	Pearson	54	Caucasian	Female
Lisa	Dominisse	56	Caucasian	Female
Bob	McHenry	62	Caucasian	Male
Barbara	Ihrke	69	Caucasian	Female
Ruth Ann	Masiongale	71	Caucasian	Female

Variable	Category	Ratio
Gender	Male	39%
	Female	61%
Age	20-29	0%
	30-39	13%
	40-49	26%
	50-59	39%
	60-69	13%
	70-79	9%
Race	African American	13%
	Caucasian	87%



**GRANT-BLACKFORD MENTAL HEALTH, INC.**

**FINANCIAL STATEMENTS**

**AND**

**SUPPLEMENTARY INFORMATION**

**JUNE 30, 2021 AND 2020**

*CPAs / ADVISORS*





# GRANT-BLACKFORD MENTAL HEALTH, INC.

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Blue & Co., LLC / 500 N. Meridian Street, Suite 200 / Indianapolis, IN 46204  
main 317.633.4705 fax 317.633.4889 email blue@blueandco.com

## REPORT OF INDEPENDENT AUDITORS

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

We have audited the accompanying financial statements of Grant-Blackford Mental Health, Inc. (the Center) which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility 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 Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, issued by the Indiana State Board of Accounts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2021 and 2020, 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.

### Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR)* 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2021 on our consideration of the Center'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 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 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 Center's internal control over financial reporting and compliance.

**Blue & Co., LLC**

Indianapolis, Indiana  
November 30, 2021

**GRANT-BLACKFORD MENTAL HEALTH, INC.**STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2021 AND 2020

	2021	2020
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	\$ 4,639,387	\$ 2,265,802
Cash restricted for client accounts	187,028	173,708
Total cash and restricted cash	4,826,415	2,439,510
Patient accounts receivable	692,249	521,284
Other receivables	1,706,285	931,141
Prepaid expenses and other current assets	89,911	177,275
Total current assets	7,314,860	4,069,210
<b>Property and equipment, net</b>	2,261,945	2,230,333
Total assets	<u>\$ 9,576,805</u>	<u>\$ 6,299,543</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 150,315	\$ 127,145
Payroll and related liabilities	1,174,973	983,287
Funds held for client accounts	187,028	173,708
Other current liabilities	62,842	6,667
Estimated third-party settlements	1,376,249	1,377,576
Refundable advances	977,393	-0-
Current portion of long-term debt	2,676	762,129
Total current liabilities	3,931,476	3,430,512
<b>Long-term liabilities</b>		
Long-term debt, net of the current portion	118	1,086,181
Other-long term liabilities	196,172	-0-
Total liabilities	4,127,766	4,516,693
<b>Net assets without donor restrictions</b>	5,449,039	1,782,850
Total liabilities and net assets	<u>\$ 9,576,805</u>	<u>\$ 6,299,543</u>

See accompanying notes to financial statements.

**GRANT-BLACKFORD MENTAL HEALTH, INC.**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
<b>Revenues and support</b>		
Patient service revenue	\$ 7,412,475	\$ 5,606,051
Public support and other revenues		
Federal and state funds	5,393,213	2,997,656
County, United Way, and other	553,068	521,667
Medicaid funds recovery	825,483	824,328
Forgiveness of PPP note payable	1,472,049	-0-
Other	493,851	307,399
Total public support and other revenues	8,737,664	4,651,050
Total revenues and support	16,150,139	10,257,101
<b>Expenses</b>		
Salaries and wages	7,338,175	6,738,287
Employee benefits	1,790,527	1,696,487
Supplies	179,850	181,301
Travel and transportation	95,438	133,159
Office expenses and other	1,365,357	999,122
Occupancy	509,779	494,722
Purchased services	592,951	703,077
Depreciation	228,411	241,784
HAF and HIP Programs	373,533	218,487
Interest	9,929	25,887
Total expenses	12,483,950	11,432,313
Revenues and support over (under) expenses/ Change in net assets	3,666,189	(1,175,212)
<b>Net assets</b>		
Beginning of year	1,782,850	2,958,062
End of year	\$ 5,449,039	\$ 1,782,850

See accompanying notes to financial statements.



# GRANT-BLACKFORD MENTAL HEALTH, INC.

## STATEMENT OF CASH FLOWS YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
<b>Operating activities</b>		
Change in net assets	\$ 3,666,189	\$ (1,175,212)
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Gain on disposal of property and equipment	(18,000)	-0-
Depreciation	228,411	241,784
Forgiveness of PPP note payable	(1,472,049)	-0-
Changes in operating assets and liabilities		
Patient accounts receivable	(170,965)	103,200
Other receivables	(775,144)	57,061
Prepaid expenses and other	87,364	9,949
Accounts payable	23,170	(65,061)
Payroll and related liabilities	191,686	(64,651)
Funds held for client accounts	13,320	59,207
Other current liabilities	56,175	(515)
Refundable advances	977,393	-0-
Estimated third-party settlements	(1,327)	(167,915)
Other long-term liabilities	196,172	-0-
Net cash flows from operating activities	3,002,395	(1,002,153)
<b>Investing activities</b>		
Purchase of property and equipment	(260,023)	(19,831)
Proceeds from disposal of property and equipment	18,000	-0-
Net cash flows from investing activities	(242,023)	(19,831)
<b>Financing activities</b>		
Proceeds from long-term debt	-0-	1,462,300
Payments on long-term debt	(373,467)	(108,908)
Net cash flows from financing activities	(373,467)	1,353,392
Net change in cash and restricted cash	2,386,905	331,408
<b>Cash and restricted cash</b>		
Beginning of year	2,439,510	2,108,102
End of year	\$ 4,826,415	\$ 2,439,510
<b>Supplemental disclosure of cash flows</b>		
Cash paid for interest	\$ 9,929	\$ 25,887
Noncash financing - forgiveness of PPP note payable	\$ 1,472,049	\$ -0-

See accompanying notes to financial statements.

# GRANT-BLACKFORD MENTAL HEALTH, INC.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Organization

Grant-Blackford Mental Health, Inc. (the Center) was organized in September 1968 and was granted status as a community mental health center in March 1975 by the Indiana Division of Mental Health and Addiction (DMHA). The Center provides mental health and substance abuse services to persons of all ages primarily in Grant and Blackford counties. The Center operates 16 properties in a two-county area and serves a range of ages from preschoolers in their homes to psycho geriatric clients in long-term care. The Center also has a freestanding inpatient unit.

#### Use of Estimates

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

#### Cash and Restricted Cash

The Center maintains the deposits with banks, which at times, may exceed federally insured limits. The Center believes it is not exposed to any significant credit risk on cash. The Center held funds for client cash accounts of approximately \$187,000 and \$174,000 as of June 30, 2021 and 2020, respectively.

#### Patient Accounts Receivable

Patient accounts receivable are recorded at the net realizable value based on certain assumptions determined by each payor. For third-party payors including Medicare, Medicaid, commercial and managed care, the net realizable value is based on the estimated contractual reimbursement percentage, which is based on current contract prices or historical paid claims data by payor. For self-pay accounts receivable, which includes patients who are uninsured and the patient responsibility portion for patients with insurance, the net realizable value is determined using estimates of historical collection experience without regard to aging category. These estimates are adjusted for estimated conversions of patient responsibility portions, expected recoveries and any anticipated changes in trends.

Patient accounts receivable can be impacted by the effectiveness of the Center's collection efforts. Additionally, significant changes in payor mix, business office operations, economic conditions or trends in federal and state governmental healthcare coverage could affect the net realizable value of accounts receivable. The Center also continually reviews the net realizable value of accounts receivable by monitoring historical cash collections as a percentage of trailing net operating revenues, as well as by analyzing current period net revenue and admissions by payor classification, aged accounts receivable by payor, days revenue outstanding, the composition of self-pay receivables between pure self-pay patients and the patient responsibility portion of third-party insured receivables.

## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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Revenue under third-party agreements is subject to audit and retroactive adjustment. The ultimate legal and financial liability of the Center with respect to future audits by third-party payors cannot be estimated with any certainty.

Given the current regulatory and reimbursement environment, there can be no assurances that adequate reimbursement levels will continue to be available for the services provided by the Center. Significant limits on the scope of services reimbursed and on reimbursement rates and fees could have a material adverse effect on the Center's liquidity, financial position, results of operations and cash flows.

#### Patient Service Revenue

Patient service revenue is reported at the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government payors), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Center bills the patients and third-party payors several days after the services are performed. Because the patient simultaneously receives and consumes the benefits of the behavioral healthcare services in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 606-10-25-27a as each visit occurs, the Center has concluded that the revenue would be recognized over time as the performance obligations are satisfied. The Center has determined that each subsequent visit is an option for which there is not a material right as the price of each visit is a standard price consistent with the price for the initial visit (that is, there is no discount for each subsequent visit). As a result, the Center recognizes revenue for each subsequent visit as it occurs.

Performance obligations are determined based on the nature of the services provided by the Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Center believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients receiving services in outpatient centers or other locations. The Center measures the performance obligation from the commencement of an outpatient service, to the point when it is no longer required to provide services to that patient, which is generally at the time completion of the outpatient services. The method of reimbursement for the Center is fee for service. The timing of revenue and recognition for healthcare services is transferred over time.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Center has elected to apply the optional exemption provided in FASB ASC 606-10-50-14a 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.

## **GRANT-BLACKFORD MENTAL HEALTH, INC.**

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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The Center determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Center's policy, or implied price concessions provided to uninsured patients. The Center determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Center determines its estimate of implied price concessions based on its historical collection experience with this class of patients.

Agreements with third-party payors provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

- Medicare - Certain services are paid based on cost reimbursement methodologies subject to certain limits. Outpatient services are paid using prospectively determined rates.
- Medicaid and Medicaid Rehabilitation Option (MRO) - Reimbursements for Medicaid services are generally paid at prospectively determined rates per occasion of service or per covered member.
- Other - Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined rates per discounts from established charges and prospectively determined daily rates.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result of investigations by governmental agencies, various health care entities have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in providers entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Center's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Center. In addition, the contracts the Center has with commercial payors also provide for retroactive audit and review of claims.

Settlements with third-party payors for retroactive revenue adjustments due to audits, reviews or investigations 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 Center'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 with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations.

## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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Consistent with the Center's mission, care is provided to patients regardless of their ability to pay. Therefore, the Center has determined it has provided implied price concessions to uninsured patients and other uninsured balances (for example, copays and deductibles). The implied price concessions included in estimating the transaction price represents the difference between amounts billed to patients and the amounts the Center expects to collect based on its collection history with those patients. Patients who meet the Center's criteria for charity care are provided care without charge or at amounts less than established rates. Such amounts determined to qualify as charity care are not reported as revenue.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Center also provides services to uninsured patients and offers those uninsured patients a discount, either by policy or law, from standard charges. The Center estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implied price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense.

The Center has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors:

- Payors (for example, Medicare, Medicaid, managed care or other insurance, patient) have different reimbursement and payment methodologies
- Length of patient's service or episode of care
- Geography of the service location
- Method of reimbursement (fee for service or capitation)
- The Center's line of business that provided the service (for example, residential, crisis intervention, outpatient counseling, substance use programs, consultative services, and so on)

For 2021 and 2020, the Center recognized revenue of approximately \$7,412,000 and \$5,606,000 respectively, from goods and services that transfer to the patient over time and none from goods and services that transfer to the patient at a point in time.



**GRANT-BLACKFORD MENTAL HEALTH, INC.**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

A summary of patient service revenue for 2021 and 2020 follows:

	2021	2020
Service charges		
Inpatient	\$ 3,601,909	\$ 2,969,057
Outpatient	7,385,353	6,776,692
	<u>10,987,262</u>	<u>9,745,749</u>
Adjustments		
Charity care	(434,840)	(781,928)
Explicit price concessions	(2,702,939)	(2,794,312)
Implicit price concessions	(437,008)	(563,458)
	<u>(3,574,787)</u>	<u>(4,139,698)</u>
Net patient service revenue	<u>\$ 7,412,475</u>	<u>\$ 5,606,051</u>

A summary of patient service revenue by payor type and service line for 2021 and 2020 follows:

	2021	2020
Payor type		
Medicaid	\$ 5,485,465	\$ 4,230,085
Medicare	654,474	384,894
Other payors	642,484	386,777
Self pay	630,052	604,295
	<u>\$ 7,412,475</u>	<u>\$ 5,606,051</u>

	2021	2020
Service line		
Inpatient	\$ 2,747,015	\$ 2,169,057
Outpatient	4,665,460	3,436,994
	<u>\$ 7,412,475</u>	<u>\$ 5,606,051</u>

Charity Care

The Center provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. The charity care amounts are not reported as net patient service revenue as the Center does not pursue collection. Amounts for foregone charges related to charity care for 2021 and 2020 totaled approximately \$435,000 and \$782,000, respectively. Medicaid expansion in the State of Indiana combined with other health care reform initiatives, increased insurance coverage for patients who were previously uninsured. During 2021 and 2020, the Center did not change its policies and procedures related to patient services for bad debt and charity care.

## **GRANT-BLACKFORD MENTAL HEALTH, INC.**

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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Of the Center's total operating expenses reported, an estimated \$359,000 and \$855,000 arose from providing services to charity patients during 2021 and 2020, respectively. The estimated costs of providing charity services are based on a calculation which applies a ratio of costs to charges to the gross uncompensated charges associated with providing care to charity patients. The ratio of cost to charges is calculated based on the Center's total expenses to revenues and support.

#### Other Receivables

Other receivables relate to services rendered mainly to government entities for which payment was not received by year end. The balance consists primarily of amounts due from federal grant programs for incurred expenditures, DMHA for community health services, Mental Health Funds Recovery Program and from counties for county tax receipts to support community health services. See the "Public Support" section of this Note for further information. The other receivables are classified as current as they are expected to be collected during the next fiscal year.

#### Property, Equipment and Depreciation

Property and equipment are stated at cost, or for donations, at fair market value at the date of donation, and include expenditures for new additions and repairs, which substantially increase the useful lives of existing property and equipment. Maintenance, repairs and minor renewals are expensed as incurred. When properties are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss for the period is recognized. Depreciation is computed using the straight-line method and is provided by annual charges to expense. Estimated useful lives for property and equipment range from 3 to 30 years.

#### Estimated Third-Party Settlements

Estimated third party settlements for certain governmental programs reflect the difference between interim reimbursement and reimbursement determined by contractual agreements and third-party audits. Based upon payments received from certain governmental programs, the Center has estimated and recorded a liability of approximately \$1,376,000 and \$1,378,000 as of June 30, 2021 and 2020, respectively. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

#### Other Long-Term Liabilities

Other long-term liabilities consist primarily of deferred compensation amounts related to qualified employees or former employees not expected to be released during the next fiscal year.

#### Financial Statement Presentation

Under the applicable FASB ASC topics, the Center is required to report information regarding its financial position and activities according to two classes of net assets (net assets without donor restrictions and net assets with donor restrictions) based upon the existence or absence of donor-imposed restrictions. The Center had no net assets with donor restrictions as of June 30, 2021 and 2020.

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## **GRANT-BLACKFORD MENTAL HEALTH, INC.**

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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#### Public Support

The Center receives federal and state grants for providing services in specific program areas. Receipt of these funds is subject to the fulfillment of certain obligations by the Center as prescribed by these programs and funds may be subject to repayment upon a determination of noncompliance made by a funding agency. Furthermore, the Center has a contract with DMHA to provide community mental health services. The State of Indiana has a performance-based reimbursement system. Under this program, the Center is paid a fixed quarterly amount for outcome measures and a performance based quarterly amount for process measures with a possible bonus at year-end. Amounts received are recognized as revenue when the Center has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to satisfying performance requirements or incurring qualifying expenditures are reported as refundable advances in the statements of financial position. The Center did recognize receivables from these programs of approximately \$631,000 and \$183,000 as of June 30, 2021 and 2020, respectively. Refundable advances related to these programs of \$977,000 and \$-0- were recorded as of June 30, 2021 and 2020, respectively.

Indiana state law stipulates that the counties served by comprehensive community mental health centers provide the centers a minimum designated amount per assessed value of taxable property in the county. Tax receipts are designated to be remitted to the centers by June and December of each year. The Center recognizes the county tax receipts as income in the period the funds are due from the counties. Accordingly, amounts are recorded as receivable from public support agencies or deferred revenue based upon the timing of the actual receipts.

The Center derives a significant portion of its revenue from third-party payors and federal and state funded programs. The receipt of future revenues by the Center is subject to among other factors, federal and state policies affecting the health care industry, economic conditions that may include an inability to control expenses in periods of inflation, increased competition, market pressures on premium rates and other conditions, which are impossible to predict.

#### Medicaid Health Funds Recovery Program

The Center participates in the Medicaid Health Funds Recovery Program (MHFRP). Funding for MHFRP is available through the Medicaid Program for certain administrative activities and is available only to those providers who are certified as Managed Care Providers or Community Mental Health Centers by DMHA. Recognition of revenue under MHFRP is conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses.

#### 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 restrictions. The Center recognizes all contributions as income in the period received. All contributions are considered to be without donor restrictions 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 net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released

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# **GRANT-BLACKFORD MENTAL HEALTH, INC.**

## **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020**

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from restrictions. Contributions that are received and whose restrictions are satisfied within the same reporting period are reported as net assets without donor restrictions. The Center also evaluates whether a contribution is unconditional or conditional based on the absence or presence of barriers and any right of return provisions.

### Income Taxes

The Center is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code. As such, the Center is generally exempt from income taxes. However, the Center is required to file Federal Form 990 – Return of Organization Exempt from Income Tax, which is an informational return only.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Center and recognize a tax liability if the Center has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has analyzed the tax positions taken by the Center, and has concluded that as of June 30, 2021 and 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements. The Center is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Center filed its federal and state income tax returns for periods through June 30, 2020. These income tax returns are generally open to examination by the relevant taxing authorities for a period of three years from the later of the date the return was filed or its due date (including approved extensions).

### Performance Indicator

The statements of activities and changes in net assets include a performance indicator, revenues and other support over (under) expenses. Changes in net assets, which are excluded from the performance indicator, consistent with industry practice, include, as applicable, restricted contributions, contributions of long-lived assets.

### Advertising Costs

The Center expenses advertising costs as they are incurred. Advertising expenses for 2021 and 2020 were approximately \$18,000 and \$23,000, respectively.

### Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform with the current year presentation. The reclassifications had no impact on previously reported net assets or changes in net assets.

# GRANT-BLACKFORD MENTAL HEALTH, INC.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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### Going Concern Evaluation

Management evaluated whether there were conditions or events that raised substantial doubt about the Center's ability to continue as a going concern for a period of one year from the date the financial statements were available to be issued.

### Subsequent Events

The Center evaluated events or transactions occurring subsequent to the financial position date for recognition and disclosure in the accompanying financial statements through the date the financial statements were available to be issued which was November 30, 2021.

## **2. PROPERTY AND EQUIPMENT**

A summary of property and equipment as of June 30, 2021 and 2020 follows:

	2021	2020
Land	\$ 406,017	\$ 406,017
Buildings	6,297,898	6,256,630
Furniture and fixtures	1,907,669	1,917,575
Vehicles and equipment	520,829	490,829
Construction in process	179,756	-0-
	9,312,169	9,071,051
Accumulated depreciation	(7,050,224)	(6,840,718)
	<u>\$ 2,261,945</u>	<u>\$ 2,230,333</u>

There were no significant property and equipment commitments as of June 30, 2021.

## **3. LONG-TERM DEBT**

As of June 30, 2021, long-term debt consisted of a note payable of approximately \$2,800 related to equipment. The note has fixed interest at 4.00% and matures in July 2022 secured by equipment with a net book value of \$3,000 as of June 30, 2021. Principal payments due in 2022 and 2023 are \$2,700 and \$100, respectively. During 2021, the Center paid in full its mortgage payable of \$365,000 which was due in 2024.

In April 2020, the Center received a low interest loan of \$1,462,300 under the Paycheck Protection Program (PPP) administered by the Small Business Administration (SBA). The PPP note payable was unsecured, with interest at 1% and funds advanced were subject to forgiveness. The PPP note payable was forgivable to the extent that the Center incurred and spent the funds on qualified expenditures, which included payroll, employee health insurance, rent, utilities and interest costs during the covered period as defined by the PPP guidance. During 2021, the Center received notification from the SBA of the forgiveness of PPP note payable and the accrued interest and recognized forgiveness of approximately \$1,472,000 in its 2021 financial statements.

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# GRANT-BLACKFORD MENTAL HEALTH, INC.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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### 4. RETIREMENT PLAN

The Center has a defined contribution pension plan covering employee who meet specific eligibility requirements. The Center contributes five percent of eligible employee compensation. Total pension expense, net of forfeitures, was approximately \$249,000 and \$216,000 for 2021 and 2020, respectively.

### 5. MEDICAL MALPRACTICE CLAIMS

The Center purchases professional and general liability insurance to cover malpractice claims. There are known claims and incidents that may result in the assertion of additional claims, as well as claims from unknown incidents that may be asserted arising from services provided to patients. The Indiana Medical Malpractice Act, IC 34-18 (the Act) provides a maximum recovery of \$1,800,000 for an occurrence of malpractice and provided a maximum recovery of \$1,650,000 prior to July 1, 2019. The Act requires the Center to maintain medical malpractice liability insurance in the amount of at least \$500,000 per occurrence (\$10,000,000 in the annual aggregate). Prior to July 1, 2019, the Act required the Center to maintain medical malpractice liability insurance in the amount of at least \$400,000 per occurrence (\$8,000,000 in the annual aggregate). The Act also requires the Center to pay a surcharge to the State Patient's Compensation Fund (the Fund). The Fund is used to pay medical malpractice claims in excess of per occurrence and the annual aggregate amounts as noted above, under certain terms and conditions. No accrual for possible losses attributable to incidents that may have occurred but that have not been identified has been made because the amount, if any, is not reasonably estimable. The Fund is on a claims-made basis and as long as this coverage is continuous or replaced with equivalent insurance, claims based on occurrences during its term but reported subsequently will be insured.

Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claim costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate costs of the incidents. Based upon the Center's claim experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

### 6. CONCENTRATIONS OF CREDIT RISKS

The Center's main location is in Marion, Indiana. The Center grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. Accounts receivable and gross patient service revenue from patients and third-party payors were composed as of June 30:

	Receivable		Revenue	
	2021	2020	2021	2020
Medicare	18%	14%	7%	7%
Medicaid	39%	44%	77%	75%
Other third-party payors	10%	7%	9%	7%
Self-pay	33%	35%	7%	11%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

**GRANT-BLACKFORD MENTAL HEALTH, INC.**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020**7. FUNCTIONAL EXPENSES**

The costs of providing various programs for health care services and general and administrative activities have been summarized on a natural basis in the statements of activities and changes in net assets and on functional basis in the tables below. Certain costs such as supplies, office expenses, occupancy, depreciation and interest have been allocated among health care services and general and administrative categories based on actual direct expenditures and cost allocations based on estimates of time spent by the Center's personnel. Allocations have been applied to all functional categories reported below, based on the ratio of direct costs charged to the category to total direct costs. Although the methods used were appropriate, alternative methods may provide different results. Fundraising costs incurred by the Center are not significant.

	2021		
	Health care services	General & administrative	Total
Salaries and wages	\$ 5,962,344	\$ 1,375,831	\$ 7,338,175
Employee benefits	1,316,814	473,713	1,790,527
Supplies	141,331	38,519	179,850
Travel and transportation	84,430	11,008	95,438
Office expenses and other	1,072,935	292,422	1,365,357
Occupancy	400,598	109,181	509,779
Purchased services	270,953	321,998	592,951
Depreciation	179,149	49,262	228,411
HAF and HIP Programs	373,533	-0-	373,533
Interest	7,788	2,141	9,929
Total expenses	<u>\$ 9,809,875</u>	<u>\$ 2,674,075</u>	<u>\$ 12,483,950</u>

	2020		
	Health care services	General & administrative	Total
Salaries and wages	\$ 5,326,160	\$ 1,412,127	\$ 6,738,287
Employee benefits	1,244,161	452,326	1,696,487
Supplies	142,199	39,102	181,301
Travel and transportation	120,043	13,116	133,159
Office expenses and other	783,640	215,482	999,122
Occupancy	388,024	106,698	494,722
Purchased services	534,029	169,048	703,077
Depreciation	189,638	52,146	241,784
HAF and HIP Programs	218,487	-0-	218,487
Interest	20,304	5,583	25,887
Total expenses	<u>\$ 8,966,685</u>	<u>\$ 2,465,628</u>	<u>\$ 11,432,313</u>

**GRANT-BLACKFORD MENTAL HEALTH, INC.**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020**8. STATE AND LOCAL AWARDS**

*Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, issued by the Indiana State Board of Accounts, requires Indiana not-for-profit entities to disclose state and local awards expended during the entities' annual reporting period. During 2021 and 2020, the Center expended the following state and local awards:

	2021	2020
<b>State</b>		
Indiana Division of Mental Health and Addiction		
Managed Care Provider Agreement	\$ 1,615,917	\$ 1,857,687
Recovery Works Contract Agreement	35,621	30,882
Indiana Department of Child Services		
Professional Services Contract	104,065	160,843
Other state funding	2,663	50,274
Total state	1,758,266	2,099,686
<b>Local</b>		
Grant County Tax Levy	411,673	404,727
Blackford County Tax Levy	79,060	77,782
United Way	22,250	24,750
Community Foundation	25,000	-0-
Other local funding	15,085	14,408
Total local	553,068	521,667
Total state and local	\$ 2,311,334	\$ 2,621,353

The following is a reconciliation federal, state and local funds from the financial statements to the schedule of expenditures of federal awards (SEFA) for 2021 and 2020:

	2021	2020
Public support and other revenues		
Federal and state funds	\$ 5,393,213	\$ 2,997,656
County, United Way, and other	553,068	521,667
	\$ 5,946,281	\$ 3,519,323
Federal expenditures reported on SEFA	\$ 1,703,630	\$ 750,458
Provider Relief Funds (PRF) on SEFA but recognized in financial statements in previous year	(147,512)	-0-
PRF recognized in current year financial statements but to be reported on subsequent year SEFA	2,078,829	147,512
State and local total excluded from SEFA	2,311,334	2,621,353
	\$ 5,946,281	\$ 3,519,323



# GRANT-BLACKFORD MENTAL HEALTH, INC.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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### 9. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The Center's financial assets available for general expenditure within one year as of the June 30, 2021 and 2020 statement of financial position date are as follows:

	2021	2020
Cash	\$ 4,639,387	\$ 2,265,802
Patient accounts receivable	692,249	521,284
Other receivables	1,706,285	931,141
	<u>\$ 7,037,921</u>	<u>\$ 3,718,227</u>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. Patient accounts receivable and other receivables are subject to implied time restrictions, but are expected to be collected within one year. The Center has a goal to maintain financial assets to meet 90 days of normal operating expenses, which are, on average, approximately \$3,000,000. The Center's policy is to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

### 10. COMMITMENTS AND CONTINGENCIES

In 2014, the Center received a demand for reimbursement from C2C Solutions, Inc., a Qualified Independent Contractor for Centers for Medicare & Medicaid Services, for Medicare overpayment related to billing of certain services. The matter is ongoing and the Center believes it has meritorious defenses against the demand for reimbursement. The ultimate resolution of the matter is not expected to occur in the near term and is undeterminable at this time. As such, no accrual related to the matter has been recorded as of June 30, 2021 and 2020.

In November 2015, the Center received a notice from the Indiana Family & Social Services Administration, Compliance Surveillance and Utilization Review Department of draft audit findings for services rendered by the Center under the Medicaid Rehabilitation Option between July 1, 2008 and June 30, 2013. The matter is ongoing and the Center believes it has meritorious defenses against notice of draft audit findings for the aforementioned periods. The ultimate resolution of the matter is not expected to occur in the near term and is undeterminable at this time. As such, no accrual related to the matter has been recorded as of June 30, 2021 and 2020.

The Center is involved in other legal proceedings which are ordinary, routine litigation inherent in the healthcare industry. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Center's future financial position, results from operations and cash flows.

# GRANT-BLACKFORD MENTAL HEALTH, INC.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

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The Center has a self-insurance plan for its employees' health care benefits. A third-party claims administrator has been retained to process all benefit claims. The Plan purchased individual excess risk insurance to cover individual health claims in excess of \$50,000 with an aggregate stop loss of approximately \$1,000,000. Total health expense was approximately \$848,000 for 2021 and \$921,000 for 2020.

### **11. UPCOMING ACCOUNTING STANDARDS UPDATES**

In February 2016, FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. This standard, which the Center is not required to adopt until its year ending June 30, 2023, is intended to improve financial reporting about leasing transactions by requiring entities that lease assets to recognize on their statement of financial position the assets and liabilities for the rights and obligations created by those leases, and to provide additional disclosures regarding the leases. Leases with terms (as defined in the ASU) of twelve months or less are not required to be reflected on an entity's statement of financial position.

On September 17, 2020, FASB issued ASU No. 2020-07 *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This new standard is intended to increase transparency around contributed nonfinancial assets (also known as "gifts-in-kind") received by not-for-profit (NFP) organizations, including information on how those assets are used and how they are valued. This ASU requires that an NFP present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. In addition, there are expanded disclosure requirements. The Center will be required to adopt this new standard in the year ending June 30, 2022.

The Center is presently evaluating the effects that these ASUs will have on its future financial statements, including related disclosures.

### **12. COVID-19**

In March 2020, the World Health Organization declared Coronavirus (COVID-19) a pandemic. The continued spread of COVID-19, or any similar outbreaks in the future, may continue to adversely impact the local, regional, national and global economies. The extent to which COVID-19 continues to impact the Center's operating results is dependent on the breadth and duration of the pandemic and could be affected by other factors management is not currently able to predict. Impacts include, but are not limited to, additional costs for responding to COVID-19, potential shortages of healthcare personnel, potential shortages of clinical supplies, and loss of, or reduction to, revenue. Management believes the Center is taking appropriate actions to respond to the pandemic. However, the full impact is unknown and cannot be reasonably estimated at the date the financial statements were available to be issued.

## **GRANT-BLACKFORD MENTAL HEALTH, INC.**

### **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020**

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During 2021 and 2020, Provider Relief Fund (PRF) grants authorized under the Coronavirus Aids, Relief, and Economic Security (CARES) Act were distributed to healthcare providers impacted by the outbreak of the COVID-19 pandemic. The Center received approximately \$3,031,000 and \$148,000 of these funds from the CARES Act during 2021 and 2020, respectively. PRF amounts are recognized to the extent the Center meets the terms and conditions of the grant. The Center recognized PRF of \$2,079,000 and \$148,000 as grant revenue within public support, federal and state funds in the statements of activities and changes in net assets during 2021 and 2020, respectively. PRF amounts of \$952,000 were deferred and included in the refundable advance balance of \$977,000 as of June 30, 2021. There were no refundable advances as of June 30, 2020. Compliance with the terms and conditions as set forth related to qualifying COVID-19 expenses and lost revenues may also be subject to future government review and interpretation as they are emerging and uncertain at the time the financial statements were available to be issued. There can be no assurance that regulatory authorities will not challenge the Center's compliance with the terms and conditions as set forth related to qualifying COVID-19 expenses and lost revenues, and it is not possible to determine the impact (if any) such claims would have upon the Center's financial position.

## **SUPPLEMENTARY INFORMATION**

**GRANT-BLACKFORD MENTAL HEALTH, INC.****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Program or Cluster Title	Pass-Through Grantor's Number	CFDA Number	Federal Expenditures
<b>Major programs</b>			
Department of Health and Human Services (DHHS) COVID-19 - CARES Act Provider Relief Fund	N/A	93.498	\$ 147,512
DHHS - Certified Community Behavioral Health Clinic Expansion Grant	N/A	93.829	555,042
Total major programs			702,554
<b>Non-major programs</b>			
DHHS through the Indiana Division of Mental health and Addictions (DMHA) Substance Abuse Prevention and Treatment Block Grant	31029	93.959	337,905
Community Mental Health Service Block Grant	31029	93.958	138,016
Social Services Block Grant	31029	93.667	70,408
COVID-19 Emergency Mental Health Services	31029	93.665	127,600
Rural Health Network Development Planning	GA1RH33520	93.912	260,835
Department of the Treasury COVID-19 - Coronavirus Relief Funds passed through (DMHA)	N/A	21.019	66,312
Total non-major programs			1,001,076
Total federal expenditures			<u>\$ 1,703,630</u>

See report of independent auditors on pages 1 and 2.  
See notes to schedule of expenditures of federal awards.

# GRANT-BLACKFORD MENTAL HEALTH, INC.

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS JUNE 30, 2021

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### 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of Grant-Blackford Mental Health, Inc. (the Center) under programs of the federal government for the year ended June 30, 2021. The information in the SEFA 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)*. Therefore, some of the amounts presented in the SEFA may differ from amounts presented in or used in the preparation of the basic financial statements. The basic financial statement classifications may include other financial activity for reporting purposes.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA 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. The Center has elected not to use the 10% de minimis indirect cost rate as allowed under the *Uniform Guidance*.

### 3. AMOUNTS PASSED THROUGH TO SUBRECIPIENTS

The Center did not pass through any federal awards to subrecipients during 2021.

### 4. PROVIDER RELIEF FUNDS

Under terms and conditions of the Provider Relief Fund (PRF) under the Coronavirus Aids, Relief, and Economic Security (CARES) Act, the Center is required to report COVID-19 related expenses and lost revenue to the U.S. Department of Health and Human Services (HHS). Guidance from HHS has required the reporting of the COVID-19 related expenses and lost revenue in certain reporting periods based on when the funds were received.

The 2021 SEFA includes PRF of approximately \$148,000 which was received by the Center prior to June 30, 2020. The Center recorded this amount as grant revenue on its 2020 financial statements as the terms and conditions of the PRF grant were satisfied by the Center during 2020. Additionally, this amount is included as expenditures on the 2021 SEFA rather than the 2020 SEFA based on the HHS guidance.

During 2021, the Center received PRF of approximately \$3,031,000 and recognized \$2,079,000 as revenue in its 2021 statement of activities and changes in net assets as the terms and conditions of the PRF grant were satisfied by the Center during 2021. The remaining \$952,000 was recorded as a refundable advance as of June 30, 2021. However, HHS requires these PRF amounts to be reported on the 2022 SEFA rather than the 2021 SEFA.

### 5. FAIR MARKET VALUE OF DONATED PERSONAL PROTECTED EQUIPMENT (UNAUDITED)

During 2021, the Center did not receive donated personal protective equipment from federal sources.



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

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

Report on Financial Statements

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 Grant-Blackford Mental Health, Inc. (the Center), which comprise the statement of financial position as of June 30, 2021, 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, and have issued our report thereon dated November 30, 2021.

Internal Control over Financial Reporting

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

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

#### Compliance and Other Matters

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

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Blue & Co., LLC**

Indianapolis, Indiana  
November 30, 2021





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

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

Report on Compliance for Each Major Federal Program

We have audited Grant-Blackford Mental Health, Inc.'s (the Center) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended June 30, 2021. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Center's compliance.

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

#### Opinion on Each Major Federal Program

In our opinion, the Center 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, 2021.

#### Report on Internal Control over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Blue & Co., LLC**

Indianapolis, Indiana  
November 30, 2021

**GRANT-BLACKFORD MENTAL HEALTH, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2021**

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**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ none reported

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ none reported

*Federal Awards*

Internal controls over major programs:

Material weakness(es) identified? ☐ yes ☒ none reported

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported as defined by Uniform Guidance [2 CFR 200.516(a)]? ☐ yes ☒ no

Identification of major programs:

CFDA Number  
93.498  
93.829

Name of Federal Program or Cluster  
COVID-19 Provider Relief Funds  
CCBHC Expansion Grant

Dollar threshold used to distinguish between type A and B programs: \$750,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

**Section II – Findings related to financial statements reported in accordance with Government Auditing Standards:**

None reported

**Section III – Findings and questioned costs relating to Federal awards:**

None reported

**Section IV – Summary schedule of prior audit findings:**

Not applicable

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**GRANT-BLACKFORD MENTAL HEALTH, INC.**

**CONSOLIDATED FINANCIAL STATEMENTS**

**JUNE 30, 2022 AND 2021**

*CPAs / ADVISORS*



# GRANT-BLACKFORD MENTAL HEALTH, INC.

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## REPORT OF INDEPENDENT AUDITORS

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

### Report on the Audit of Consolidated Financial Statements

#### *Opinion*

We have audited the accompanying consolidated financial statements of Grant-Blackford Mental Health, Inc. (the Center), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities and changes in net assets, 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 consolidated financial position of the Center 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 of Opinion*

We conducted our audits 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 *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, issued by the Indiana State Board of Accounts. 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 Center 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 these consolidated 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 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 Center'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 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 substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the consolidated financial statements.

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

- Exercise professional judgement 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 Center'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

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

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2023 on our consideration of the Center'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 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 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 Center's internal control over financial reporting and compliance.

**Blue & Co., LLC**

Indianapolis, Indiana  
March 23, 2023



**GRANT-BLACKFORD MENTAL HEALTH, INC.**

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2022 AND 2021

<b>ASSETS</b>		
	2022	2021
<b>Current assets</b>		
Cash	\$ 5,363,770	\$ 4,639,387
Cash restricted for client accounts	140,239	187,028
Total cash and restricted cash	5,504,009	4,826,415
Patient accounts receivable	919,715	692,249
Other receivables	1,798,976	1,706,285
Prepaid expenses and other current assets	177,131	89,911
Total current assets	8,399,831	7,314,860
<b>Investments - donor restricted</b>	263,608	-0-
<b>Property and equipment, net</b>	3,761,461	2,261,945
Total assets	<u>\$ 12,424,900</u>	<u>\$ 9,576,805</u>

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>		
Accounts payable	\$ 538,822	\$ 150,315
Payroll and related liabilities	1,366,603	1,174,973
Funds held for client accounts	140,239	187,028
Other current liabilities	63,062	62,842
Estimated third-party settlements	376,103	1,376,249
Refundable advances	721,242	977,393
Lines of credit	55,500	-0-
Current portion of capital leases	66,463	-0-
Current portion of long-term debt	15,570	2,676
Total current liabilities	3,343,604	3,931,476
<b>Long-term liabilities</b>		
Capital leases, net of current portion	154,482	-0-
Long-term debt, net of current portion	392,488	118
Other-long term liabilities	140,123	196,172
Total liabilities	4,030,697	4,127,766
<b>Net assets</b>		
Without donor restrictions	8,130,595	5,449,039
With donor restrictions	263,608	-0-
Total net assets	8,394,203	5,449,039
Total liabilities and net assets	<u>\$ 12,424,900</u>	<u>\$ 9,576,805</u>

See accompanying notes to consolidated financial statements.

**GRANT-BLACKFORD MENTAL HEALTH, INC.**

CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
<b>Revenues and support</b>		
Patient service revenue	\$ 8,363,944	\$ 7,412,475
Public support and other revenues		
Federal and state funds	6,270,413	5,119,097
County, United Way, and other	734,675	566,349
Medicaid funds recovery	743,664	825,483
Forgiveness of PPP note payable	-0-	1,472,049
Other	740,416	736,174
Total public support and other revenues	8,489,168	8,719,152
Total revenues and support	16,853,112	16,131,627
<b>Expenses</b>		
Salaries and wages	8,286,652	7,328,106
Employee benefits	2,010,114	1,800,596
Supplies	169,769	179,850
Travel and transportation	126,569	95,438
Office expenses and other	1,424,492	1,365,357
Occupancy	635,541	509,779
Purchased services	1,660,899	592,951
Depreciation	308,398	228,411
HAF and HIP Programs	622,057	373,533
Interest	12,145	9,929
Total expenses	15,256,636	12,483,950
Operating income	1,596,476	3,647,677
<b>Other</b>		
Excess assets acquired over liabilities assumed	1,062,668	-0-
Investment return (loss), net	1,031	512
Contributions	21,381	-0-
Gain on disposal of property and equipment	-0-	18,000
Total other	1,085,080	18,512
Revenues over expenses	2,681,556	3,666,189
<b>Net assets with donor restrictions</b>		
Excess assets acquired over liabilities assumed	282,663	-0-
Investment return (loss), net	(19,055)	-0-
Change in net assets with donor restrictions	263,608	-0-
Change in net assets	2,945,164	3,666,189
<b>Net assets</b>		
Beginning of year	5,449,039	1,782,850
End of year	\$ 8,394,203	\$ 5,449,039

See accompanying notes to consolidated financial statements.

**GRANT-BLACKFORD MENTAL HEALTH, INC.****CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
<b>Operating activities</b>		
Change in net assets	\$ 2,945,164	\$ 3,666,189
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Gain on disposal of property and equipment	-0-	(18,000)
Depreciation	308,398	228,411
Excess assets acquired over liabilities assumed	(1,345,331)	-0-
Forgiveness of PPP note payable	-0-	(1,472,049)
Net realized and unrealized loss on investments	19,890	-0-
Changes in operating assets and liabilities		
Patient accounts receivable	262,401	(170,965)
Other receivables	(92,691)	(775,144)
Prepaid expenses and other current assets	(59,194)	87,364
Accounts payable	309,636	23,170
Payroll and related liabilities	191,630	191,686
Funds held for client accounts	(46,789)	13,320
Other current liabilities	220	56,175
Estimated third-party settlements	(1,000,146)	(1,327)
Refundable advances	(256,151)	977,393
Other long-term liabilities	(56,049)	196,172
Net cash flows from operating activities	1,180,988	3,002,395
<b>Investing activities</b>		
Purchase of investments	(835)	-0-
Purchase of property and equipment	(435,770)	(260,023)
Proceeds from disposal of property and equipment	-0-	18,000
Cash received in acquisition	60,875	-0-
Net cash flows from investing activities	(375,730)	(242,023)
<b>Financing activities</b>		
Draws on lines of credit	50,000	-0-
Payments on lines of credit	(143,000)	-0-
Payments on long-term debt	(3,630)	(373,467)
Payments on capital lease obligations	(31,034)	-0-
Net cash flows from financing activities	(127,664)	(373,467)
Net change in cash and restricted cash	677,594	2,386,905
<b>Cash and restricted cash</b>		
Beginning of year	4,826,415	2,439,510
End of year	\$ 5,504,009	\$ 4,826,415

See accompanying notes to consolidated financial statements.

# **GRANT-BLACKFORD MENTAL HEALTH, INC.**

## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021**

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### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### Organization

Grant-Blackford Mental Health, Inc. (the Center) was organized in September 1968 and was granted status as a community mental health center in March 1975 by the Indiana Division of Mental Health and Addiction (DMHA). The Center provides mental health and substance abuse services to persons of all ages primarily in Grant and Blackford counties. The Center operates multiple properties in its service area and serves a range of ages from preschoolers in their homes to psycho geriatric clients in long-term care. The Center also has a freestanding inpatient unit.

#### Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Center, Family Service Society, Inc. (FSSI), Cardinal Federated Holdings, LLC (Cardinal) and Thrive Link, LLC (Thrive). On April 1, 2022, the Center became the sole corporate member of FSSI, a 501(c)(3) community-based agency located in Marion, Indiana. FSSI delivers home and school-based programming, works to improve family and individual mental health, and offers a respected voice of hope against abuse. Cardinal and Thrive are wholly owned affiliates of FSSI. All intercompany transactions are eliminated in consolidation.

#### Basis of Accounting

The consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America whereby revenues are recorded when performance obligations are satisfied and expenses are recorded when incurred.

#### 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 certain 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. Accordingly, actual results could differ from those estimates.

#### Cash and Restricted Cash

The Center maintains the deposits with banks, which at times, may exceed federally insured limits. The Center believes it is not exposed to any significant credit risk on cash. The Center held funds for client cash accounts of approximately \$140,000 and \$187,000 as of June 30, 2022 and 2021, respectively.

## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

#### Investments and Investment Return (Loss)

Investments consist of common stocks, mutual funds, exchange traded funds and certificates of deposits and are reported at fair value based on the securities' market price except for certificates of deposit which are reported at contract value. Investment return (loss) includes interest, dividends, and changes in the fair value of investments and is reported under other in the consolidated statements of activities and changes in net assets. Investment income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

#### Consolidated Statement of Cash Flows

The following table provides information on supplemental disclosures of cash flows:

	2022	2021
<b>Supplemental disclosure of cash flows</b>		
Cash paid for interest	\$ 12,145	\$ 9,929
Assets acquired and liabilities assumed in acquisition		
Investments	\$ 282,663	\$ -0-
Patient accounts receivable	\$ 489,867	\$ -0-
Prepaid expenses	\$ 28,026	\$ -0-
Property and equipment	\$ 1,157,242	\$ -0-
Accounts payable and other liabilities	\$ 78,871	\$ -0-
Line of credit	\$ 148,500	\$ -0-
Capital lease obligations	\$ 34,283	\$ -0-
Long-term debt	\$ 411,688	\$ -0-
Property and equipment acquired by capital lease	\$ 214,902	\$ -0-
Noncash financing - forgiveness of PPP note payable	\$ -0-	\$ 1,472,049

#### Patient Accounts Receivable

Patient accounts receivable are recorded at the net realizable value based on certain assumptions determined by each payor. For third-party payors including Medicare, Medicaid, commercial and managed care, the net realizable value is based on the estimated contractual reimbursement percentage, which is based on current contract prices or historical paid claims data by payor. For self-pay accounts receivable, which includes patients who are uninsured and the patient responsibility portion for patients with insurance, the net realizable value is determined using estimates of historical collection experience without regard to aging category. These estimates are adjusted for estimated conversions of patient responsibility portions, expected recoveries and any anticipated changes in trends.

Patient accounts receivable can be impacted by the effectiveness of the Center's collection efforts. Additionally, significant changes in payor mix, business office operations, economic conditions or trends in federal and state governmental healthcare coverage could affect the net realizable value of accounts receivable. The Center also continually reviews the net realizable value of accounts receivable by monitoring historical cash collections as a percentage of trailing net operating revenues, as well as by analyzing current period net revenue and admissions by payor classification, aged accounts receivable by

## **GRANT-BLACKFORD MENTAL HEALTH, INC.**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021**

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payor, days revenue outstanding, the composition of self-pay receivables between pure self-pay patients and the patient responsibility portion of third-party insured receivables. The balance for patient accounts receivable as of July 1, 2020 approximated \$521,000.

Revenue under third-party agreements is subject to audit and retroactive adjustment. The ultimate legal and financial liability of the Center with respect to future audits by third-party payors cannot be estimated with any certainty. Given the current regulatory and reimbursement environment, there can be no assurances that adequate reimbursement levels will continue to be available for the services provided by the Center. Significant limits on the scope of services reimbursed and on reimbursement rates and fees could have a material adverse effect on the Center's liquidity, financial position, results of operations and cash flows.

#### Patient Service Revenue

Patient service revenue is reported at the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government payors), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Center bills the patients and third-party payors several days after the services are performed. Because the patient simultaneously receives and consumes the benefits of the behavioral healthcare services in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 606-10-25-27a as each visit occurs, the Center has concluded that the revenue would be recognized over time as the performance obligations are satisfied. The Center has determined that each subsequent visit is an option for which there is not a material right as the price of each visit is a standard price consistent with the price for the initial visit (that is, there is no discount for each subsequent visit). As a result, the Center recognizes revenue for each subsequent visit as it occurs.

Performance obligations are determined based on the nature of the services provided by the Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Center believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients receiving services in outpatient centers or other locations. The Center measures the performance obligation from the commencement of an outpatient service, to the point when it is no longer required to provide services to that patient, which is generally at the time completion of the outpatient services. The method of reimbursement for the Center is fee for service. The timing of revenue and recognition for healthcare services is transferred over time.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Center has elected to apply the optional exemption provided in FASB ASC 606-10-50-14a 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.

## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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The Center determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Center's policy, or implied price concessions provided to uninsured patients. The Center determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Center determines its estimate of implied price concessions based on its historical collection experience with this class of patients.

Agreements with third-party payors provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

- Medicare - Certain services are paid based on cost reimbursement methodologies subject to certain limits. Outpatient services are paid using prospectively determined rates.
- Medicaid and Medicaid Rehabilitation Option (MRO) - Reimbursements for Medicaid services are generally paid at prospectively determined rates per occasion of service or per covered member.
- Other - Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined rates per discounts from established charges and prospectively determined daily rates.

#### *Medicaid and Hospital Assessment Fee (HAF) and Healthy Indiana Plan (HIP) Programs*

The Center participates in the State of Indiana's Hospital Assessment Fee (HAF) Program. The purpose of the HAF Program is to fund the State share of enhanced Medicaid payments and Medicaid Disproportionate Share (DSH) payments for Indiana hospitals as reflected in the HAF and HIP programs expense reported in the consolidated statements of activities and changes in net assets. Previously, the State share was funded by governmental entities through intergovernmental transfers. The Medicaid enhanced payments relate to both fee for service and managed care claims. The Medicaid enhanced payments are designed to follow the patients and result in increased Medicaid rates. Hospitals also fund the Healthy Indiana Plan (HIP), the State's Medicaid expansion program. The payments related to the HIP Program mirror the Medicaid payments under the HAF Program but the funding includes physician, state administration, and certain non-hospital expenditures. During 2022 and 2021, the Center recognized expense for the HAF and HIP programs of approximately \$622,000 and \$374,000, respectively, which resulted in Medicaid rate increases.

The expense for the HAF and HIP programs is included in the consolidated statements of activities and changes in net assets. The Medicaid rate increases under the HAF and HIP programs are included in patient service revenue in the consolidated statements of activities and changes in net assets. During 2022 and 2021, the Center recognized revenue related to Medicaid DSH payments of approximately \$89,000 and \$-0-, respectively.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result of investigations by governmental agencies, various health care entities have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in providers entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential

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## **GRANT-BLACKFORD MENTAL HEALTH, INC.**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021**

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exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Center's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Center. In addition, the contracts the Center has with commercial payors also provide for retroactive audit and review of claims.

Settlements with third-party payors for retroactive revenue adjustments due to audits, reviews or investigations 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 Center'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 with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations. Adjustments arising from a change in the transaction price increased patient service revenue by approximately \$1,000,000 for 2022. Adjustments for 2021 were not significant.

Consistent with the Center's mission, care is provided to patients regardless of their ability to pay. Therefore, the Center has determined it has provided implied price concessions to uninsured patients and other uninsured balances (for example, copays and deductibles). The implied price concessions included in estimating the transaction price represents the difference between amounts billed to patients and the amounts the Center expects to collect based on its collection history with those patients. Patients who meet the Center's criteria for charity care are provided care without charge or at amounts less than established rates. Such amounts determined to qualify as charity care are not reported as revenue.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Center also provides services to uninsured patients and offers those uninsured patients a discount, either by policy or law, from standard charges. The Center estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implied price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense.

The Center has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors:

- Payors (for example, Medicare, Medicaid, managed care or other insurance, patient) have different reimbursement and payment methodologies
  - Length of patient's service or episode of care
  - Geography of the service location
  - Method of reimbursement (fee for service or capitation)
  - The Center's line of business that provided the service (for example, residential, crisis intervention, outpatient counseling, substance use programs, consultative services, and so on)
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**GRANT-BLACKFORD MENTAL HEALTH, INC.****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

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For 2022 and 2021, the Center recognized revenue of approximately \$8,364,000 and \$7,412,000 respectively, from goods and services that transfer to the patient over time and none from goods and services that transfer to the patient at a point in time.

A summary of patient service revenue for 2022 and 2021 follows:

	2022	2021
Service charges		
Inpatient	\$ 3,134,091	\$ 3,601,909
Outpatient	7,828,947	7,385,353
	10,963,038	10,987,262
Adjustments		
Charity care	(351,159)	(434,840)
Explicit price concessions	(1,622,134)	(2,702,939)
Implicit price concessions	(625,801)	(437,008)
	(2,599,094)	(3,574,787)
Patient service revenue	<u>\$ 8,363,944</u>	<u>\$ 7,412,475</u>

A summary of patient service revenue by payor type and service line for 2022 and 2021 follows:

	2022	2021
Payor type		
Medicaid	\$ 6,249,694	\$ 5,207,350
Medicare	583,177	654,474
Other payors	933,985	920,599
Self pay	597,088	630,052
	<u>\$ 8,363,944</u>	<u>\$ 7,412,475</u>
Service line		
Inpatient	\$ 2,866,168	\$ 2,747,015
Outpatient	5,497,776	4,665,460
	<u>\$ 8,363,944</u>	<u>\$ 7,412,475</u>

## **GRANT-BLACKFORD MENTAL HEALTH, INC.**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021**

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#### Charity Care

The Center provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. The charity care amounts are not reported as net patient service revenue as the Center does not pursue collection. Amounts for foregone charges related to charity care for 2022 and 2021 totaled approximately \$351,000 and \$435,000, respectively. Medicaid expansion in the State of Indiana combined with other health care reform initiatives, increased insurance coverage for patients who were previously uninsured. During 2022 and 2021, the Center did not change its policies and procedures related to patient services for bad debt and charity care.

Of the Center's total operating expenses reported, an estimated \$305,000 and \$359,000 arose from providing services to charity patients during 2022 and 2021, respectively. The estimated costs of providing charity services are based on a calculation which applies a ratio of costs to charges to the gross uncompensated charges associated with providing care to charity patients. The ratio of cost to charges is calculated based on the Center's total expenses to revenues and support.

#### Other Receivables

Other receivables relate to services rendered mainly to government entities for which payment was not received by year end. The balance consists primarily of amounts due from federal and state grant programs for incurred expenditures, DMHA for community health services, Mental Health Funds Recovery Program and from counties for county tax receipts to support community health services. See the "Public Support" section of this Note for further information. The other receivables are classified as current as they are expected to be collected during the next fiscal year.

#### Property, Equipment and Depreciation

Property and equipment are stated at cost, or for donations, at fair market value at the date of donation, and include expenditures for new additions and repairs, which substantially increase the useful lives of existing property and equipment. Maintenance, repairs and minor renewals are expensed as incurred. When properties are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss for the period is recognized. Depreciation is computed using the straight-line method and is provided by annual charges to expense. Estimated useful lives for property and equipment range from 3 to 30 years.

#### Estimated Third-Party Settlements

Estimated third party settlements for certain governmental programs reflect the difference between interim reimbursement and reimbursement determined by contractual agreements and third-party audits. Based upon payments received from certain governmental programs, the Center has estimated and recorded a liability of approximately \$376,000 and \$1,376,000 as of June 30, 2022 and 2021, respectively. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

## **GRANT-BLACKFORD MENTAL HEALTH, INC.**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021**

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#### Other Long-Term Liabilities

Other long-term liabilities consist primarily of deferred compensation amounts related to qualified employees or former employees not expected to be released during the next fiscal year.

#### Consolidated Financial Statement Presentation

Under the applicable FASB ASC topics, the Center is required to report information regarding its financial position and activities according to two classes of net assets (net assets without donor restrictions and net assets with donor restrictions) based upon the existence or absence of donor imposed restrictions. The Center had net assets with donor restrictions of approximately \$264,000 and \$-0- as of June 30, 2022 and 2021, respectively. The donor restrictions relate to domestic violence and support services. During 2021 and 2020, there were no net assets released from restrictions.

#### Public Support

The Center receives federal and state grants for providing services in specific program areas. Receipt of these funds is subject to the fulfillment of certain obligations by the Center as prescribed by these programs and funds may be subject to repayment upon a determination of noncompliance made by a funding agency. Furthermore, the Center has a contract with DMHA to provide community mental health services. The State of Indiana has a performance-based reimbursement system. Under this program, the Center is paid a fixed quarterly amount for outcome measures and a performance based quarterly amount for process measures with a possible bonus at year-end. Amounts received are recognized as revenue when the Center has incurred expenditures in compliance with specific contract or grant provisions.

Amounts received prior to satisfying performance requirements or incurring qualifying expenditures are reported as refundable advances in the consolidated statements of financial position. The Center did recognize receivables from these programs of approximately \$430,000 and \$631,000 as of June 30, 2022 and 2021, respectively. Refundable advances related to these programs of approximately \$13,000 and \$25,000 were recorded as of June 30, 2022 and 2021, respectively, in refundable advances on the consolidated statements of financial position.

Indiana state law stipulates that the counties served by comprehensive community mental health centers provide the centers a minimum designated amount per assessed value of taxable property in the county. Tax receipts are designated to be remitted to the centers by June and December of each year. The Center recognizes the county tax receipts as income in the period the funds are due from the counties. Accordingly, amounts are recorded as receivable from public support agencies or deferred revenue based upon the timing of the actual receipts.

The Center derives a significant portion of its revenue from third-party payors and federal and state funded programs. The receipt of future revenues by the Center is subject to among other factors, federal and state policies affecting the health care industry, economic conditions that may include an inability to control expenses in periods of inflation, increased competition, market pressures on premium rates and other conditions, which are impossible to predict.

## **GRANT-BLACKFORD MENTAL HEALTH, INC.**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021**

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#### Medicaid Health Funds Recovery Program

The Center participates in the Medicaid Health Funds Recovery Program (MHFRP). Funding for MHFRP is available through the Medicaid Program for certain administrative activities and is available only to those providers who are certified as Managed Care Providers or Community Mental Health Centers by DMHA. Recognition of revenue under MHFRP is conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses.

#### 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 restrictions. The Center recognizes all contributions as income in the period received. All contributions are considered to be without donor restrictions 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 net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities and changes in net assets as net assets released from restrictions. Contributions that are received and whose restrictions are satisfied within the same reporting period are reported as net assets without donor restrictions. The Center also evaluates whether a contribution is unconditional or conditional based on the absence or presence of barriers and any right of return provisions.

#### Income Taxes

The Center and FSSI are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code (IRC). As such, they are generally exempt from income taxes. However, they are required to file Federal Form 990 – Return of Organization Exempt from Income Tax, which is an informational return only.

Cardinal and Thrive are organized as limited liability companies, whereby net taxable income is taxed directly to FSSI and not Cardinal or Thrive. Since FSSI is the sole member of Cardinal and Thrive, they are treated as disregarded entities under the appropriate code of the IRC. As such, the financial activities of Cardinal and Thrive are included in FSSI's Federal Form 990 - Return of Organization Exempt from Income Tax.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Center and FSSI and recognize a tax liability if they have taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has analyzed the tax positions taken by the Center and FSSI, and has concluded that as of June 30, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying consolidated financial statements. The Center and FSSI are subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

# **GRANT-BLACKFORD MENTAL HEALTH, INC.**

## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021**

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The Center and FSSI filed their federal and state income tax returns for periods through June 30, 2021 and December 31, 2021, respectively. These income tax returns are generally open to examination by the relevant taxing authorities for a period of three years from the later of the date the return was filed or its due date (including approved extensions).

### Performance Indicator

The consolidated statements of activities and changes in net assets include a performance indicator, revenues over expenses. Changes in net assets without donor restrictions, which are excluded from the performance indicator, consistent with industry practice, include contributions with donor restrictions and contributions of long-lived assets with donor restrictions.

### Advertising Costs

The Center expenses advertising costs when incurred. Advertising expenses for 2022 and 2021 were approximately \$7,000 and \$18,000, respectively.

### Reclassifications

Certain amounts in the prior year consolidated financial statements have been reclassified to conform with the current year presentation. The reclassifications had no impact on previously reported consolidated net assets or consolidated changes in net assets.

### Going Concern Evaluation

Management evaluated whether there were conditions or events that raised substantial doubt about the Center's ability to continue as a going concern for a period of one year from the date the consolidated financial statements were available to be issued.

### Subsequent Events

The Center evaluated events or transactions occurring subsequent to the consolidated financial position date for recognition and disclosure in the accompanying consolidated financial statements through the date the consolidated financial statements were available to be issued which was March 23, 2023.

## **2. BUSINESS COMBINATION**

Effective April 1, 2022, the Center became the sole corporate member of FSSI essentially completing the acquisition of FSSI. The transaction enhanced several initiatives both financially and strategically to best serve the behavioral health needs of the community while continuing to be a leader and advocate for the population that is most vulnerable and most desperately need support.

## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

The Center accounted for this business combination using the acquisition method of accounting, and accordingly, the net assets of FSSI were recorded at their estimated fair values at the date of acquisition. The estimated fair value of property and equipment was based on appraisals conducted by independent certified real estate appraisers. As a result of the transaction, the Center recognized excess assets acquired over liabilities assumed of approximately \$1,345,000 on its 2022 consolidated statement of activities and changes in net assets. The following is a summary of assets acquired and liabilities assumed at fair value:

Assets	
Cash	\$ 60,875
Investments	282,663
Accounts receivable	489,867
Prepaid expenses	28,026
Property and equipment	<u>1,157,242</u>
Total assets	2,018,673
Liabilities	
Accounts payable and other liabilities	(78,871)
Line of credit	(148,500)
Capital lease obligations	(34,283)
Long-term debt	<u>(411,688)</u>
Total liabilities	<u>(673,342)</u>
Excess assets acquired over liabilities assumed	<u>\$ 1,345,331</u>

### 3. INVESTMENTS – DONOR RESTRICTED

Investments consist of the following as of June 30, 2022 and 2021:

	2022	2021
Investments		
Cash	\$ 29,782	\$ -0-
Common stocks	5,230	-0-
Mutual funds	151,056	-0-
Exchange traded funds	52,516	-0-
Certificates of deposit	25,024	-0-
	<u>\$ 263,608</u>	<u>\$ -0-</u>

Investment return (loss) is comprised of the following for 2022 and 2021:

	2022	2021
Interest and dividends	\$ 1,866	\$ 512
Realized loss on investments	(4,775)	-0-
Unrealized loss on investments	<u>(15,115)</u>	<u>-0-</u>
Total investment return (loss), net	<u>\$ (18,024)</u>	<u>\$ 512</u>



## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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	2022	2021
Without donor restrictions	\$ 1,031	\$ 512
With donor restrictions	(19,055)	-0-
Total investment return (loss), net	<u>\$ (18,024)</u>	<u>\$ 512</u>

Realized gains and losses are reported in the consolidated statements of activities and change in net assets as a component of investment return (loss). Differences between the market value and the cost of investments are classified as unrealized gains or losses. Unrealized gains and losses on investments are included as a component of investment return (loss) for the period attributable to change in unrealized gains or losses related to the assets held as of the end of the year.

#### 4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Center has the ability to access.
- Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of June 30, 2022 and 2021.

- *Common stocks*: Valued based on the closing price reported on the active market on which the individual securities are traded.
- *Mutual funds and Exchange Traded Funds*: Valued based on quoted net asset value (NAV) of the shares held by the Center at year end. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities and then divided by the number of shares outstanding. The NAV is quoted in an active market.

# GRANT-BLACKFORD MENTAL HEALTH, INC.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

Assets and liabilities measured at fair value on a recurring basis as of June 30, 2022 are as follows:

	Total	Level 1	Level 2	Level 3
<b>Assets</b>				
Investments				
Common stocks				
Healthcare	\$ 3,814	\$ 3,814	\$ -0-	\$ -0-
Technology	1,416	1,416	-0-	-0-
Mutual funds				
High yield	17,078	17,078	-0-	-0-
Intermediate core	75,016	75,016	-0-	-0-
Large value	11,781	11,781	-0-	-0-
Short term	11,427	11,427	-0-	-0-
Other	35,754	35,754	-0-	-0-
Exchange traded funds				
Aggregate	16,370	16,370	-0-	-0-
Foreign blend	7,942	7,942	-0-	-0-
Large blend	6,424	6,424	-0-	-0-
Large growth	6,352	6,352	-0-	-0-
Large value	7,489	7,489	-0-	-0-
Other	7,939	7,939	-0-	-0-
	208,802	\$ 208,802	\$ -0-	\$ -0-
Cash	29,782			
Certificates of deposit at contract value	25,024			
Total investments	\$ 263,608			

### 5. PROPERTY AND EQUIPMENT

A summary of property and equipment as of June 30, 2022 and 2021 follows:

	2022	2021
Land	\$ 431,135	\$ 406,017
Buildings	7,871,360	6,297,898
Furniture and fixtures	2,215,810	1,907,669
Vehicles and equipment	1,064,652	520,829
Construction in process	248,544	179,756
	11,831,501	9,312,169
Accumulated depreciation	(8,070,040)	(7,050,224)
	\$ 3,761,461	\$ 2,261,945

Outstanding contractual commitments on construction in process as of June 30, 2022 totaled approximately \$250,000 and primarily related to buildings and improvements.

## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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#### 6. LINES OF CREDIT

The Center has two lines of credit available for use with local financial institutions. The first line of credit, held with First Farmers Bank & Trust, with a maximum amount of \$1,000,000, bears interest at a fixed rate of 3.25%. As of June 30, 2022 and 2021, amounts outstanding on this line of credit approximated \$50,000 and \$-0-, respectively. This line of credit has a maturity date of August 2023. The second line of credit, held with Northwest Bank, with a maximum amount of \$500,000, bears interest at a fixed rate of 5.25%. As of June 30, 2022 and 2021, amounts outstanding on this line of credit approximated \$6,000 and \$-0-, respectively. This line of credit matures on demand. These lines of credit are secured by substantially all of the Center's assets.

#### 7. CAPITAL LEASES AND LONG-TERM DEBT

##### Capital Leases

During 2022, the Center entered into capital lease agreements for vehicles and equipment. Monthly principal and interest payments range from approximately \$400 to \$1,700 with interest rates from 1% to 11%. The lease agreements expire at various times from May 2023 through October 2026. As of June 30, 2022, the cost of the leased assets was \$295,000 with accumulated depreciation of \$66,000. The following is a schedule of capital lease obligations for the years following June 30, 2022:

Year Ending June 30,	
2023	\$ 79,763
2024	65,947
2025	60,578
2026	40,751
2027	4,366
	<u>251,405</u>
Less interest	<u>(30,460)</u>
	<u><u>\$ 220,945</u></u>

##### Long-Term Debt

During 2022, the Center assumed FSSI's mortgage payable originally issued for \$450,000 in May 2019. The mortgage is due in monthly principal and interest payments of approximately \$3,000. Interest is variable at the established index rate (weekly average yield of the US Treasury Securities adjusted to a constant maturity of five years) plus 300 basis points (5.320%) set for a 60 month period through May 2024 where the rate will be adjusted for another 60 month period. The mortgage payable matures in May 2039 and is secured by real property with a net book value of \$450,000 as of June 30, 2022.

## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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The following is a summary of the Center's long-term debt as of June 30, 2022 and 2021 and the maturity of future debt payments for the years succeeding June 30, 2022:

	2022	2021
Mortgage payable	\$ 408,058	\$ -0-
Other	-0-	2,794
	408,058	2,794
Current portion	(15,570)	(2,676)
	<u>\$ 392,488</u>	<u>\$ 118</u>

Year Ending June 30,	
2023	\$ 15,570
2024	16,399
2025	17,067
2026	17,997
2027	18,978
Thereafter	<u>322,047</u>
	<u>\$ 408,058</u>

In April 2020, the Center received a low interest loan of \$1,462,300 under the Paycheck Protection Program (PPP) administered by the Small Business Administration (SBA). During 2021, the Center received notification from the SBA of the forgiveness of PPP note payable and the accrued interest and recognized forgiveness of approximately \$1,472,000 in its 2021 consolidated financial statements using the debt model to record revenue.

#### 8. RETIREMENT PLAN

The Center has a defined contribution pension plan covering employee who meet specific eligibility requirements. The Center contributes five percent of eligible employee compensation. Total pension expense, net of forfeitures, was approximately \$226,000 and \$249,000 for 2022 and 2021, respectively.

#### 9. MEDICAL MALPRACTICE CLAIMS

The Center purchases professional and general liability insurance to cover malpractice claims. There are known claims and incidents that may result in the assertion of additional claims, as well as claims from unknown incidents that may be asserted arising from services provided to patients. The Indiana Medical Malpractice Act, IC 34-18 (the Act) provides a maximum recovery of \$1,800,000 for an occurrence of malpractice. The Act requires the Center to maintain medical malpractice liability insurance in the amount of at least \$500,000 per occurrence (\$10,000,000 in the annual aggregate).

## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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The Act also requires the Center to pay a surcharge to the State Patient's Compensation Fund (the Fund). The Fund is used to pay medical malpractice claims in excess of per occurrence and the annual aggregate amounts as noted above, under certain terms and conditions. No accrual for possible losses attributable to incidents that may have occurred but that have not been identified has been made because the amount, if any, is not reasonably estimable. The Fund is on a claims-made basis and as long as this coverage is continuous or replaced with equivalent insurance, claims based on occurrences during its term but reported subsequently will be insured.

Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claim costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate costs of the incidents. Based upon the Center's claim experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

#### 10. CONCENTRATIONS OF CREDIT RISKS

The Center's main location is in Marion, Indiana. The Center grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. Accounts receivable and patient service revenue from patients and third-party payors were composed as of June 30:

	Receivable		Revenue	
	2022	2021	2022	2021
Medicare	15%	18%	5%	7%
Medicaid	48%	39%	79%	77%
Other third-party payors	17%	10%	10%	9%
Self-pay	20%	33%	6%	7%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

#### 11. FUNCTIONAL EXPENSES

The costs of providing various programs for health care services and general and administrative activities have been summarized on a natural basis in the consolidated statements of activities and changes in net assets and on functional basis in the tables below. Certain costs such as supplies, office expenses, occupancy, depreciation and interest have been allocated among health care services and general and administrative categories based on actual direct expenditures and cost allocations based on estimates of time spent by the Center's personnel. Allocations have been applied to all functional categories reported below, based on the ratio of direct costs charged to the category to total direct costs. Although the methods used were appropriate, alternative methods may provide different results. Fundraising costs incurred by the Center are not significant.

# GRANT-BLACKFORD MENTAL HEALTH, INC.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

	2022		
	Health care services	General & administrative	Total
Salaries and wages	\$ 6,404,654	\$ 1,881,998	\$ 8,286,652
Employee benefits	1,534,133	475,981	2,010,114
Supplies	121,788	47,981	169,769
Travel and transportation	109,909	16,660	126,569
Office expenses and other	1,021,891	402,601	1,424,492
Occupancy	455,919	179,622	635,541
Purchased services	444,383	1,216,516	1,660,899
Depreciation	221,236	87,162	308,398
HAF and HIP Programs	622,057	-0-	622,057
Interest	8,712	3,433	12,145
Total expenses	<u>\$ 10,944,682</u>	<u>\$ 4,311,954</u>	<u>\$ 15,256,636</u>

	2021		
	Health care services	General & administrative	Total
Salaries and wages	\$ 5,959,746	\$ 1,368,360	\$ 7,328,106
Employee benefits	1,319,412	481,184	1,800,596
Supplies	141,331	38,519	179,850
Travel and transportation	84,430	11,008	95,438
Office expenses and other	1,072,935	292,422	1,365,357
Occupancy	400,598	109,181	509,779
Purchased services	270,953	321,998	592,951
Depreciation	179,149	49,262	228,411
HAF and HIP Programs	373,533	-0-	373,533
Interest	7,788	2,141	9,929
Total expenses	<u>\$ 9,809,875</u>	<u>\$ 2,674,075</u>	<u>\$ 12,483,950</u>

### 12. STATE AND LOCAL AWARDS

*Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, issued by the Indiana State Board of Accounts, requires Indiana not-for-profit entities to disclose state and local awards expended during the entities' annual reporting period.

**GRANT-BLACKFORD MENTAL HEALTH, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

During 2022 and 2021, the Center expended the following state and local awards:

	2022	2021
<b>State</b>		
Indiana Division of Mental Health and Addiction		
Managed Care Provider Agreement	\$ 2,489,185	\$ 1,341,801
Recovery Works Contract Agreement	34,692	35,621
Vocational Rehabilitation Contract Agreement	44,424	-0-
Indiana Department of Child Services		
Professional Services Contract	185,481	104,065
Other state funding	271,762	2,663
Total state	3,025,544	1,484,150
<b>Local</b>		
Grant County Tax Levy	427,134	411,673
Blackford County Tax Levy	81,888	79,060
United Way	25,188	22,250
Community Foundation	-0-	25,000
Other local funding	67,272	28,366
Total local	601,482	566,349
Total state and local	<u>\$ 3,627,026</u>	<u>\$ 2,050,499</u>

The following is a reconciliation federal, state and local funds from the consolidated financial statements to the schedule of expenditures of federal awards (SEFA) for 2022 and 2021:

	2022	2021
Public support and other revenues		
Federal and state funds	\$ 6,270,413	\$ 5,119,097
County, United Way, and other	734,675	566,349
	<u>\$ 7,005,088</u>	<u>\$ 5,685,446</u>
Federal expenditures reported on SEFA	\$ 5,456,891	\$ 1,703,630
Provider Relief Funds (PRF) on SEFA but recognized in financial statements in previous year	(3,031,221)	(147,512)
PRF recognized in current year financial statements but to be reported on subsequent year SEFA	952,392	2,078,829
State and local total excluded from SEFA	3,627,026	2,050,499
	<u>\$ 7,005,088</u>	<u>\$ 5,685,446</u>



## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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#### 13. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The Center's financial assets available for general expenditure within one year as of the June 30, 2022 and 2021 consolidated statement of financial position date are as follows:

	2022	2021
Cash	\$ 5,363,770	\$ 4,639,387
Patient accounts receivable	919,715	692,249
Other receivables	1,798,976	1,706,285
	<u>\$ 8,082,461</u>	<u>\$ 7,037,921</u>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the consolidated statement of financial position date. Patient accounts receivable and other receivables are subject to implied time restrictions, but are expected to be collected within one year. The Center has a goal to maintain financial assets to meet 90 days of normal operating expenses, which are, on average, approximately \$3,700,000. The Center's policy is to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

#### 14. COMMITMENTS AND CONTINGENCIES

The Center is involved in legal proceedings which are ordinary, routine litigation inherent in the healthcare industry. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Center's future consolidated financial position, results from operations and cash flows.

The Center has a self-insurance plan for its employees' health care benefits. A third-party claims administrator has been retained to process all benefit claims. The Plan purchased individual excess risk insurance to cover individual health claims in excess of \$50,000 with an aggregate stop loss of approximately \$1,000,000. Total health expense was approximately \$1,049,000 for 2022 and \$848,000 for 2021.

#### 15. UPCOMING ACCOUNTING STANDARDS UPDATE

In February 2016, FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. This standard, which the Center is not required to adopt until its year ending June 30, 2023, is intended to improve financial reporting about leasing transactions by requiring entities that lease assets to recognize on their statement of financial position the assets and liabilities for the rights and obligations created by those leases, and to provide additional disclosures regarding the leases. Leases with terms (as defined in the ASU) of twelve months or less are not required to be reflected on an entity's consolidated statement of financial position. The Center is presently evaluating the effects that this ASU will have on its future consolidated financial statements, including related disclosures.

## GRANT-BLACKFORD MENTAL HEALTH, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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#### 16. COVID-19

In March 2020, the World Health Organization declared Coronavirus (COVID-19) a pandemic. The continued spread of COVID-19, or any similar outbreaks in the future, may continue to adversely impact the local, regional, national and global economies. The extent to which COVID-19 continues to impact the Center's operating results is dependent on the breadth and duration of the pandemic and could be affected by other factors management is not currently able to predict. Impacts include, but are not limited to, additional costs for responding to COVID-19, potential shortages of healthcare personnel, potential shortages of clinical supplies, and loss of, or reduction to, revenue. Management believes the Center is taking appropriate actions to respond to the pandemic. However, the full impact is unknown and cannot be reasonably estimated at the date the consolidated financial statements were available to be issued.

During 2020, Provider Relief Fund (PRF) grants authorized under the Coronavirus Aid, Relief, and Economic Security (CARES) Act were distributed to healthcare providers impacted by the outbreak of the COVID-19 pandemic. Revenues from PRF grants can be recognized to the extent of expenses incurred specific to responding to the COVID-19 pandemic. Eligible expenses must not be reimbursed from another source and not obligated to be reimbursed from another source. PRF grants that are not fully expended on eligible expenses can then be applied to lost revenues as defined by the guidance issued by the grantor.

The Center received PRF grants of approximately \$708,000 and \$3,031,000 of these funds from the CARES Act during 2022 and 2021, respectively. PRF amounts were recognized to the extent the Center met the terms and conditions of the grant. The Center recognized PRF of \$952,000 and \$2,079,000 as grant revenue within public support, federal and state funds in the consolidated statements of activities and changes in net assets during 2022 and 2021, respectively. PRF amounts of approximately \$708,000 and \$952,000 were deferred and included in the refundable advance balance on the consolidated statements of financial position as of June 30, 2022 and 2021, respectively. Compliance with the terms and conditions as set forth related to qualifying COVID-19 expenses and lost revenues may also be subject to future government review and interpretation. There can be no assurance that regulatory authorities will not challenge the Center's compliance with the terms and conditions as set forth related to qualifying COVID-19 expenses and lost revenues, and it is not possible to determine the impact (if any) such claims would have upon the Center's financial position.



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 main 317.633.4705 fax 317.633.4889 email blue@blueandco.com

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

Board of Directors  
 Grant-Blackford Mental Health, Inc.  
 Marion, Indiana

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; and the Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources, issued by the Indiana State Board of Accounts, the consolidated financial statements of Grant Blackford Mental Health, Inc. (the Center), which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 23, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 Center's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

#### Report on Compliance and Other Matters

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

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Blue & Co., LLC**

Indianapolis, Indiana  
March 23, 2023



Blue & Co., LLC / 500 N. Meridian Street, Suite 200 / Indianapolis, IN 46204  
main 317.633.4705 fax 317.633.4889 email blue@blueandco.com

**REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE *UNIFORM GUIDANCE***

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

Report on Compliance for Each Major Federal Program

*Opinion on Each Major Federal Program*

We have audited Grant Blackford Mental Health, Inc.'s (the Center) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended June 30, 2022. The Center'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, the Center complied, in all material respects, with the compliance requirements referred to above is 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 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* (the *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 the Center and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Center'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 the Center'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 the Center'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 judgement made by a reasonable user of the report on compliance about the Center'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 judgement 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 the Center'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 the Center'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 the Center'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

Board of Directors  
Grant-Blackford Mental Health, Inc.  
Marion, Indiana

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.

Report on Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance*

We have audited the consolidated financial statements of the Center as of and for the year ended June 30, 2022, and have issued our report thereon dated March 23, 2023, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the *Uniform Guidance* 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 expenditure of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

**Blue & Co., LLC**

Indianapolis, Indiana  
March 23, 2023

**GRANT-BLACKFORD MENTAL HEALTH, INC.****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Pass-Through Grantor's Number</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<b>Major program</b>			
Department of Health and Human Services (DHHS)			
COVID-19 - CARES Act Provider Relief Fund	N/A	93.498	\$ 3,031,221
<b>Non-major programs</b>			
DHHS through the Indiana Division of Mental health and Addictions			
Substance Abuse Prevention and Treatment Block Grant	31029	93.959	340,568
Community Mental Health Service Block Grant	31029	93.958	138,016
Social Services Block Grant	31029	93.667	70,408
COVID-19 Emergency Mental Health Services	31029	93.665	72,297
Certified Community Behavioral Health Clinic Expansion Grant	N/A	93.829	1,804,381
Total non-major programs			<u>2,425,670</u>
Total federal expenditures			<u>\$ 5,456,891</u>

See Report of Independent Auditors on Schedule of Expenditures of Federal Awards required by the *Uniform Guidance* on page 31.

See accompanying notes to Schedule of Expenditures of Federal Awards.



# GRANT-BLACKFORD MENTAL HEALTH, INC.

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS JUNE 30, 2022

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### 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of Grant-Blackford Mental Health, Inc. (the Center) under programs of the federal government for the year ended June 30, 2022. The information in the SEFA 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)*. Therefore, some of the amounts presented in the SEFA may differ from amounts presented in or used in the preparation of the basic consolidated financial statements. The basic financial statement classifications may include other financial activity for reporting purposes.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA 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. The Center has elected not to use the 10% de minimis indirect cost rate as allowed under the *Uniform Guidance*.

### 3. AMOUNTS PASSED THROUGH TO SUBRECIPIENTS

The Center did not pass through any federal awards to subrecipients during 2022.

### 4. PROVIDER RELIEF FUNDS

Under terms and conditions of the Provider Relief Fund (PRF) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Center is required to report COVID-19 related expenses and lost revenue to the U.S. Department of Health and Human Services (HHS). Guidance from HHS has required the reporting of the COVID-19 related expenses and lost revenue in certain reporting periods based on when the funds were received.

The 2022 SEFA includes PRF amounts of approximately \$3,031,000 which were received by the Center prior to June 30, 2021. The Center recorded \$952,000 and \$2,079,000 of this amount as grant revenue on its 2022 and 2021 consolidated financial statements, respectively, as the terms and conditions of the PRF grant were satisfied by the Center during 2022 and 2021. Additionally, the amount received was included as expenditures on the 2022 SEFA rather than the 2021 SEFA based on the HHS guidance.

During 2022, the Center received PRF of approximately \$708,000, which has not yet been recognized as revenue, and was recorded as a refundable advance as of June 30, 2022.

### 5. FAIR MARKET VALUE OF DONATED PERSONAL PROTECTED EQUIPMENT (UNAUDITED)

During 2022, the Center did not receive donated personal protective equipment from federal sources.

**GRANT-BLACKFORD MENTAL HEALTH, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2022**

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**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ none reported

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ none reported

*Federal Awards*

Internal controls over major programs:

Material weakness(es) identified? ☐ yes ☒ none reported

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported as defined by Uniform Guidance [2 CFR 200.516(a)]? ☐ yes ☒ no

Identification of major programs:

<u>Assistance Listing #</u>	<u>Name of Federal Program or Cluster</u>
93.498	COVID-19 Provider Relief Funds

Dollar threshold used to distinguish between type A and B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ yes ☐ no

**Section II – Findings related to consolidated financial statements reported in accordance with Government Auditing Standards:**

None reported

**Section III – Findings and questioned costs relating to Federal awards:**

None reported

**Section IV – Summary schedule of prior audit findings:**

Not applicable

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**RADIANT**  
Health™

11/2/2023

Teresa Deaton-Reese  
CPPB, CPPO, Procurement Consultant  
Indiana Department of Administration Procurement Division  
402 W. Washington St. Room W468  
Indianapolis, IN 46204

Dear Ms. Deaton-Reese,

I am writing on behalf of Radiant Health to confirm our personal responsibility for the accuracy and thoroughness of financial information submitted in Attachment C: Business Proposal, as required in section 2.3.4.

Radiant Health is committed to the integrity of our financial reporting. We assure the separation of audit functions, maintain board integrity through ethics and governance policies, and keep audit functions independent from consulting services.

We understand the significance of this information and welcome the opportunity to discuss how we can contribute to the State's objectives.

Please feel free to contact us for further information or clarification.

Sincerely,

Jonda Manwell  
Chief Financial Officer  
Radiant Health  
505 N Wabash Ave.  
Marion, IN 46952  
[jmanwell@getradiant.org](mailto:jmanwell@getradiant.org)



Assumed Name History

Business Details

Business Name:

GRANT-BLACKFORD MENTAL  
HEALTH INC

Entity Type:

Domestic Nonprofit Corporation

Creation Date:

09/04/1968

Principal Office Address:

505 N Wabash Ave, Marion, IN,  
46952 - 2680, USA

Jurisdiction of Formation:

Indiana

Business ID:

196809-043

Business Status:

Active

Inactive Date:

Expiration Date:

Perpetual

Business Entity Report Due Date:

09/30/2024

Years Due:

Assumed Name History Details

Filing Date	Effective Date	Filing Number	Name	Status
02/01/2023	02/01/2023	0009733805	RADIANT HEALTH SERVICES	Active

**BUSINESS INFORMATION**  
DIEGO MORALES  
INDIANA SECRETARY OF STATE  
11/14/2023 04:14 PM

**Business Details**

Business Name: **GRANT-BLACKFORD MENTAL HEALTH INC** Business ID: **196809-043**  
Entity Type: **Domestic Nonprofit Corporation** Business Status: **Active**  
Creation Date: **09/04/1968** Inactive Date:  
Principal Office Address: **505 N Wabash Ave, Marion, IN, 46952 - 2680, USA** Expiration Date: **Perpetual**  
Jurisdiction of Formation: **Indiana** Business Entity Report Due Date: **09/30/2024**  
Years Due:

**Governing Person Information**


Title	Name	Address
Past Chair	Ruth Ann Masiongale	514 Briarwood Lane, Marion, IN, 46952, USA
Chairman	Tyler Hunt	117 N High Street, Hartford City, IN, 47348, USA
Treasurer	Ruth Hook	1023 N Walnut Street, Hartford City, IN, 47348, USA
CEO	Lisa A Dominisse	505 N Wabash Ave, Marion, IN, 46952, USA
Vice Chair	Reginald Lipscomb	501 S Adams Street, Marion, IN, 46952, USA
Secretary	Anne Duncan	2272 S Washington Street, Marion, IN, 46953, USA

**Registered Agent Information**

Type: **Individual**  
Name: **Lisa Dominisse**  
Address: **505 N Wabash Ave, Marion, IN, 46952, USA**

CERTIFICATE OF INCUMBENCY AND AUTHORITY  
OF  
GRANT-BLACKFORD MENTAL HEALTH, INC., D/B/A RADIANT HEALTH SERVICES

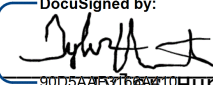
I, the undersigned, do hereby certify that I am the Chair of the Board of Directors of Grant-Blackford Mental Health, Inc., d/b/a Radiant Health Services ("Radiant"), and am authorized to certify on behalf of Radiant as follows: (i) the person named below is the duly appointed, qualified and acting President/CEO of Radiant, (ii) the President/CEO is authorized to enter into any agreement and execute and deliver any agreement, instrument or document in the name and on behalf of Radiant, including but not limited to any and all contracts or agreements with the State of Indiana and any other governmental entity, and (iii) the President/CEO, or designee acting in his/her place, is authorized to enter into all other agreements, contracts, notes, and instruments as shall be necessary to operate Radiant.

President/CEO Name	Signature	Email Address	Phone
Lisa A. Dominisse	<div>DocuSigned by:  3DE7FBA6A465457...</div>	ldominisse@getradiant.org	765-667-6547

Any signature to this Certificate delivered by facsimile or email in "pdf" format shall be deemed an original signature hereto. This Certificate shall remain in effect until further notice in writing from Radiant.

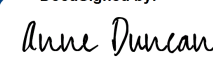
This Certificate is governed by the laws of the State of Indiana.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 26<sup>th</sup> day of October, 2023.

DocuSigned by:  
  
90D5A7F7B1B4F10...

  
Name: Tyler Hunt  
Chair, Radiant Board of Directors

I, Anne Duncan, the Secretary of the Radiant Board of Directors, do hereby certify that Tyler Hunt is the duly elected Chair of the Radiant Board of Directors and that the signature above is his/her true and genuine signature.

DocuSigned by:  
  
72766B6A4F50E438

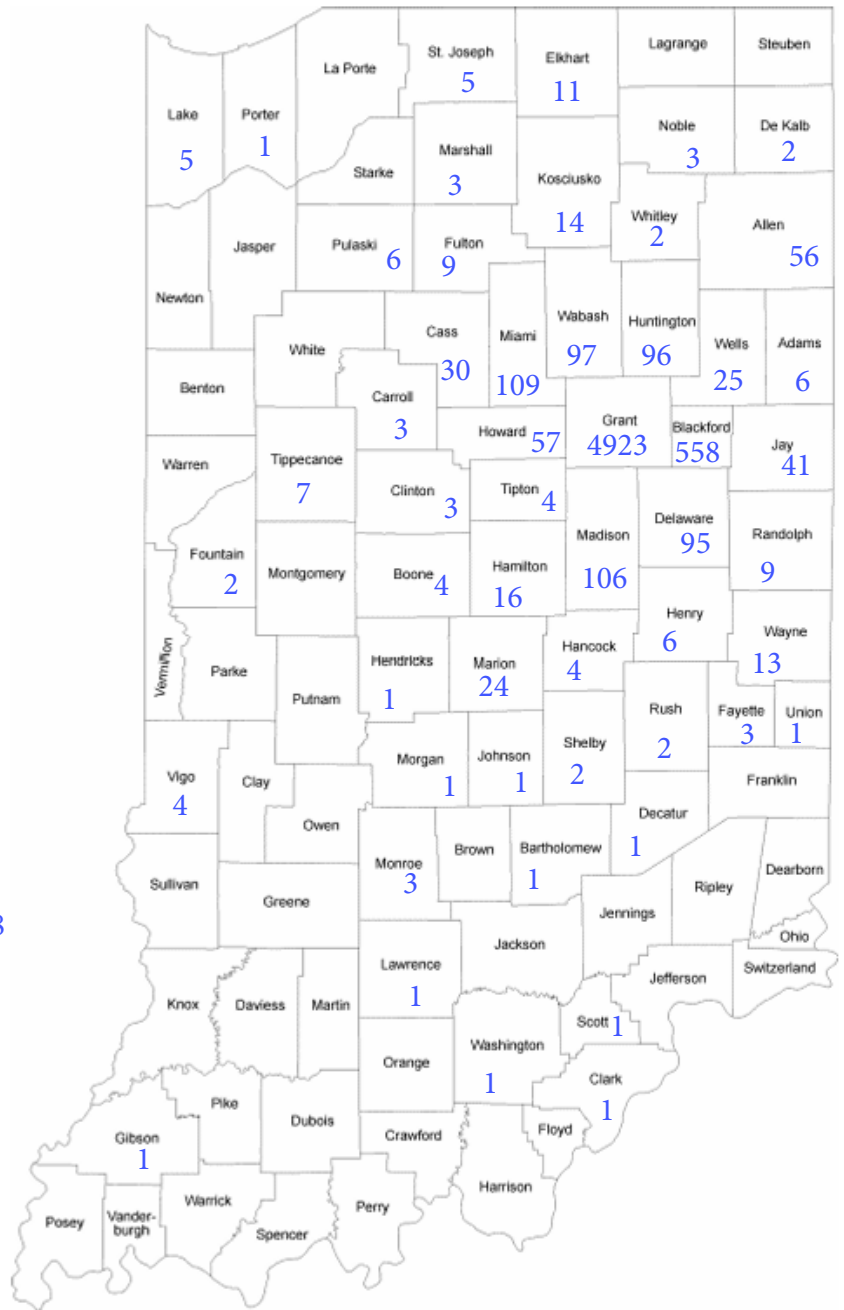
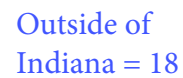
  
Name: Anne Duncan  
Secretary, Radiant Board of Directors



[illegible]



Radiant Health - Number of unique clients served by county - July 1, 2022 to November 22, 2023





2021

Marion Health  
Community Health  
Needs Assessment

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Prepared by the Indiana Rural Health Association  
in Partnership with Marion Health Community Outreach

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## **Process**

Marion General Hospital [DBA Marion Health (MH)] contracted with the Indiana Rural Health Association (IRHA) to conduct the 2022 Grant County, Indiana Community Health Needs Assessment (CHNA) as directed by the IRS Guidelines through the Affordable Care Act of 2010. Marion Health is a provider of high-quality medical services in rural Grant County with designations as a Leapfrog A Grade facility and a five-star CMS healthcare organization, among other prestigious awards. For nearly 120 years, MH has gone above and beyond to make the community a happier and healthier place to live. With longstanding roots in the area, Marion Health is one of the largest local employers and partners with many community leaders, organizations, and agencies. The IRHA is committed to enhancing the health and well-being of rural populations in Indiana through leadership, education, advocacy, collaboration, and resource development.

IRHA and Marion Health staff identified the community to be assessed. The decision was made to include all Grant County, Indiana zip codes. Located in the midpoint between Indianapolis and Fort Wayne on the Interstate 69 corridor, Grant County is home to a diverse blend of people, businesses, industry, and history. Peaceful small towns, urban centers of Marion and Gas City, two world class universities, a state-of-the-art IVY Tech campus, large corporations, and family-owned businesses are part of the landscape.

## **Community Definition**

To quantifiably describe the community, census reports were obtained from the United States Census Bureau Reports. Quantifiable statistics and reports for health-related community data were provided from Marion Health, as well as the Community Health Rankings & Roadmaps from the Robert Wood Johnson Foundation. The full versions of these reports can be viewed in Appendix A. Additional reports on chronic disease were reviewed from the Centers for Disease Prevention and Control website. Excerpts from these reports can also be found in Appendix A.

Next, a focus group representative of the Grant County community was organized with assistance from the Marion Health Community Education Coordinator, Kelley Hochstetler. Business owners, local officials, healthcare providers, minority leaders, clergy, student representatives, health department staff, and other interested residents were invited to attend and discuss health-related needs of the community to identify the greatest assets and greatest concerns.

From the information obtained from the steering committee, conversations with MH staff, and the three focus groups, a 63-question survey was developed. Questions included queries about the effect and impact of various factors (including community resources, substance use, transportation, and poverty), as well as probes into the perceived need for services and facilities in the county. An online survey posted on SurveyMonkey.com was made available to the public. The survey was widely disseminated to the residents of Grant County through inclusion on the Marion Health website, social media, newsletters, and community partner social media. The survey may be viewed in Appendix C.

The IRHA contacted Marion Health staff to ascertain the healthcare facilities that are currently available to the residents of Grant County. MH staff provided a listing of the facilities and resources, including but not limited to, clinics, family practices, home care and hospice agencies, assisted living residences, acute rehabilitation centers, and nursing care facilities. The list of existing community resources can be found

in Appendix D.

At this time, the entirety of the collected data was submitted to Marion Health to explain the needs and assets identified by the CHNA, as well as to write a plan (Implementation Plan) of action for unmet needs. The dissemination of the survey and ability of community leaders to participate was limited due to COVID challenges, staff shortages, inability to meet face-to-face, and technology complications. These hindered the number of participants for focus groups and surveys completed.

The completed CHNA was then publicly posted on the hospital's website. Hard copies of the full report were made available to the community upon request at the hospital.

## **Community Served**

The community served by Marion Health is defined as follows: All people living within Grant County, Indiana, at any time during the year. To be determined as living within the service area of Grant County, a person must reside, work, or go to school within one of the following postal zip codes: 46919, 46928, 46933, 46938, 46952, 46953, 46986, 46987, 46989, and 46991.

## **Description of Community**

### **Physical**

Grant County is in north central Indiana. The county is designated rural by the U.S. Health Resources & Services Administration and is the thirtieth largest county in Indiana at approximately 414.07 square miles in area and 0.82 square miles in water. Interstate 69 runs along the entire Eastern portion/area of the county, and the Mississinewa River runs from the southeast to northwest through the center of the county.

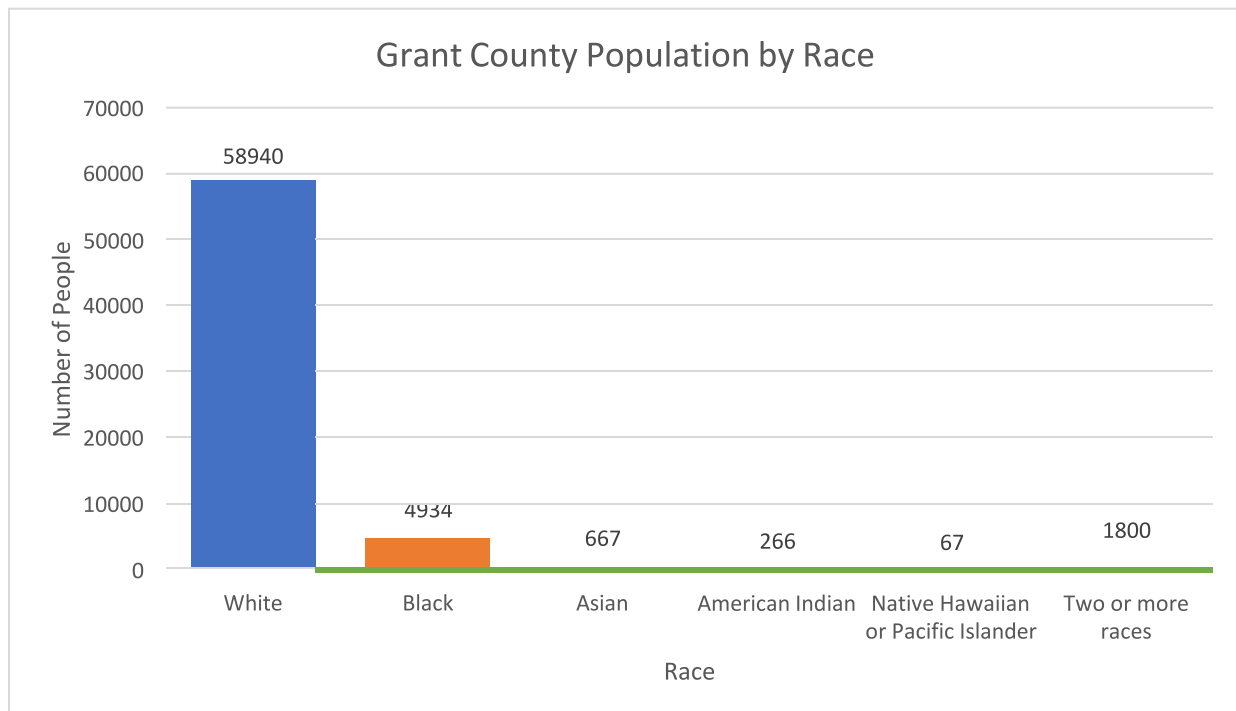
### **Population – Race, Ethnicity, Age, Housing**

According to the 2020 U.S. Census Report, the total population of Grant County is approximately 66,674 as of April 1, 2020. Females make up 52.1% of the overall populace. Minority populations make up approximately 11.6% of the total inhabitants of the county according to census data estimates. There are 30,527 housing units in the county.

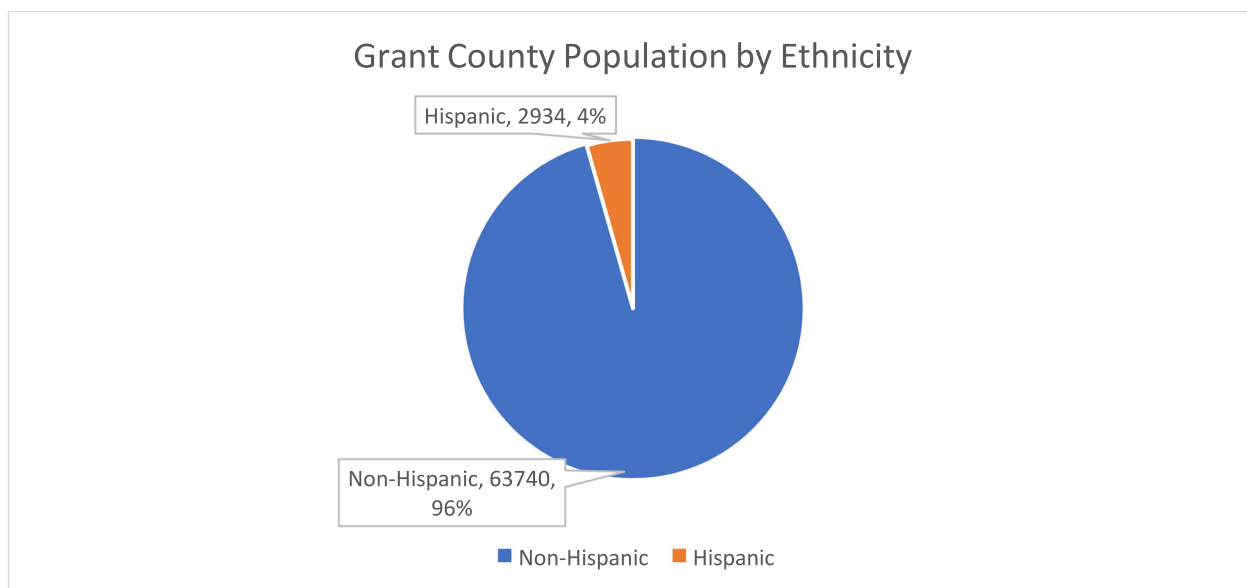
All Topics	Q	Grant County, Indiana
<b>Population, Census, April 1, 2020</b>	<b>66,674</b>	
<b>Population</b>		
i Population estimates, July 1, 2019, (V2019)	65,769	
i Population estimates base, April 1, 2010, (V2019)	70,063	
i Population, percent change - April 1, 2010 (estimates base) to July 1, 2019, (V2019)	-6.1%	
<b>i Population, Census, April 1, 2020</b>	<b>66,674</b>	
i Population, Census, April 1, 2010	70,061	
<b>Age and Sex</b>		
i Persons under 5 years, percent	⚠ 5.7%	
i Persons under 18 years, percent	⚠ 20.7%	
i Persons 65 years and over, percent	⚠ 19.4%	
i Female persons, percent	⚠ 52.1%	
<b>Race and Hispanic Origin</b>		
i White alone, percent	⚠ 88.4%	
i Black or African American alone, percent (a)	⚠ 7.4%	
i American Indian and Alaska Native alone, percent (a)	⚠ 0.4%	
i Asian alone, percent (a)	⚠ 1.0%	
i Native Hawaiian and Other Pacific Islander alone, percent (a)	⚠ Z	
i Two or More Races, percent	⚠ 2.7%	
i Hispanic or Latino, percent (b)	⚠ 4.4%	
i White alone, not Hispanic or Latino, percent	⚠ 84.7%	

<b>Population, Census, April 1, 2020</b>	<b>66,674</b>
<b>Population Characteristics</b>	
Veterans, 2015-2019	4,489
Foreign born persons, percent, 2015-2019	1.6%
<b>Housing</b>	
Housing units, July 1, 2019, (V2019)	30,527
Owner-occupied housing unit rate, 2015-2019	68.4%
Median value of owner-occupied housing units, 2015-2019	\$92,700
Median selected monthly owner costs -with a mortgage, 2015-2019	\$917
Median selected monthly owner costs -without a mortgage, 2015-2019	\$347
Median gross rent, 2015-2019	\$700
Building permits, 2020	76
<b>Families &amp; Living Arrangements</b>	
Households, 2015-2019	26,372
Persons per household, 2015-2019	2.31
Living in same house 1 year ago, percent of persons age 1 year+, 2015-2019	86.7%
Language other than English spoken at home, percent of persons age 5 years+, 2015-2019	2.6%
<b>Computer and Internet Use</b>	
Households with a computer, percent, 2015-2019	87.0%
Households with a broadband Internet subscription, percent, 2015-2019	71.9%
<b>Education</b>	
High school graduate or higher, percent of persons age 25 years+, 2015-2019	87.2%
Bachelor's degree or higher, percent of persons age 25 years+, 2015-2019	17.9%

Source: U.S. Census Bureau 2010-2020



Graph created by the Indiana Rural Health Association and based on data from the U.S. Census Bureau



Graph created by the Indiana Rural Health Association and based on data from the U.S. Census Bureau

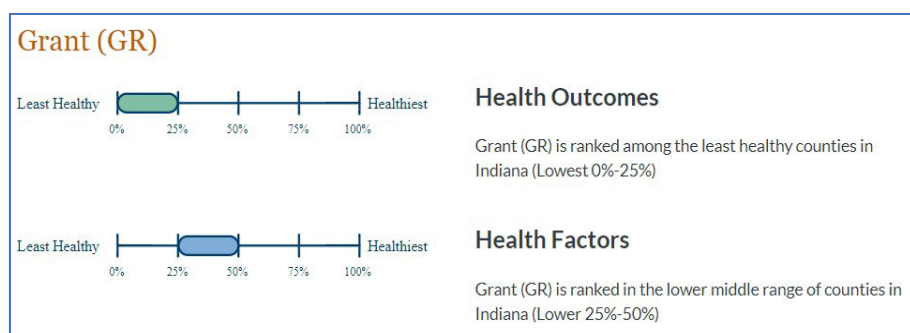
## Education

The Robert Wood Johnson County Rankings & Roadmaps for 2021 reports that approximately 87% of the county residents have high school diplomas compared with a statewide average of 89%. In addition, 17.9% of Grant County residents over 25 years old have a bachelor's degree or higher. The national average is 32.1% of adults older than 25 years of age have a bachelor's degree or higher and a statewide average of 26.9% of adults older than 25 years of age have a bachelor's degree or higher, according to the U.S. Census Bureau.

The full reports from U.S. Census Bureau, Community Survey Briefs from US Census, and the Robert Wood Johnson Foundation can be viewed in Appendix A.

## Health Summary

Based on 2019 data from the 2021 County Health Rankings & Roadmaps report, Grant County ranks 88<sup>th</sup> in Health Outcomes and 69<sup>th</sup> in Health Factors out of a total of 92 counties in the State of Indiana.








*Source: 2021 County Health Rankings & Roadmaps report, Grant County*

The Health Outcomes ranking determines Grant County is ranked among the least healthy Indiana counties based on respondent data. Health Outcomes data is defined by 2 measures: Length of Life and

Quality of Life. Length of Life includes premature death as a data point and Quality of Life includes








Poor/Fair Health, Poor Physical Health Days, Poor Mental Health Days, and Low Birthweight as data points. Grant County has a higher rate of premature death with years of potential life lost before age 75 per 100,000 (11,100 years) than the statewide average (8,300 years). 21% of Grant County respondents reported having poor physical health, which is higher than Indiana's average of 18%. Grant County respondents reported 4.7 days out of 7 days being poor physical health days and 4.9 days out of 7 days being poor mental health days. This is compared to the Indiana average of 4.0 days out of 7 days being poor physical health days and 4.7 days out of 7 days being poor mental health days. Grant County resident data is higher than the statewide average for both poor physical and mental health days. Grant County's percentage of live births with low birthweight is 10% of infants compared to Indiana's average of 8% of live births being low birthweight.

Health Outcomes				
Length of Life				
Premature death	 <a href="#">11,100</a> 	10,100-12,100	5,400	8,300
Quality of Life				
Poor or fair health	 21%	19-24%	14%	18%
Poor physical health days	 4.7	4.3-5.2	3.4	4.0
Poor mental health days	 4.9	4.5-5.3	3.8	4.7
Low birthweight	<a href="#">10%</a>	9-11%	6%	8%

*Source: 2021 County Health Rankings & Roadmaps report, Grant County*





The Health Factors ranking determines Grant County is ranked in the lower middle range compared to other Indiana counties based on respondent data. Health Factors outcome ranking is defined by 4 measures: Health Behaviors, Clinical Care, Social and Economic Factors, and Physical Environment.

Ranked Health Behaviors include adult smoking, adult obesity, physical inactivity, alcohol-impaired crashes, Sexually Transmitted Infections (STIs), and teen births. Grant County has a higher rate of adult smoking with 26% of the adult population being smokers compared to a statewide average of 22%. Grant County is reported to have higher rates of adult obesity (37%) compared to the statewide average (34%). Physical inactivity in Grant County is also higher than the average in Indiana (32% of Grant County adults over age 20 report no leisure-time physical activity versus 27% statewide). Grant County has higher alcohol-impaired driving deaths compared to the Indiana average (23% versus 19% of driving deaths that involve alcohol). STIs in Grant County are 598.6 Chlamydia cases per 100,000, which is higher than the state rate of 523.9 Chlamydia cases per 100,000. Teen births in Grant County is comparable to the Indiana average with 27 births per 1,000 Grant County female population ages 15-19 years old and 25 per 1,000 for statewide Hoosier female population ages 15-19 years old. All combined Health Behavior measures rank Grant County 77 out of 92 Indiana counties.

Health Factors				
Health Behaviors				
Adult smoking	26%		22-29%	16%
Adult obesity	37%		31-43%	26%
Food environment index	7.0			8.7
Physical inactivity	32%		27-37%	19%
Access to exercise opportunities	64%			91%
Excessive drinking	15%		15-16%	15%
Alcohol-impaired driving deaths	23%		16-31%	11%
Sexually transmitted infections	598.6			161.2
Teen births	27		25-30	12

Source: 2021 County Health Rankings & Roadmaps report, Grant County




Clinical Care measures addressed in this report include percentage of uninsured Grant County residents, ratio of mental health providers, ratio of primary care physicians, and preventable hospital stays. Grant County is comparable to the Indiana statewide average for uninsured residents (9% of Grant County residents are uninsured. 10% of Hoosiers are uninsured). Mental health provider ratio in Grant County is 390:1, which is better than the Indiana average of 590:1 but still higher than the top U.S. performers at 270:1. The largest detriment to the Clinical Care scoring is the high patient-to-primary care physicians' ratio at 2,350:1 compared with the Indiana average ratio of 1,500:1. An additional detriment to this scoring is preventable hospital stays for ambulatory-care sensitive conditions. Grant County had a preventable hospitalization rate of 5,857 per 100,000 Medicare enrollees, which is higher than the rate of Indiana preventable hospitalization of 4,795 per 100,000 Medicare enrollees. All Clinical Care measures ranked Grant County 47 out of the 92 Indiana counties.

Clinical Care				
Uninsured	9%		7-10%	6%
Primary care physicians	2,350:1			1,030:1
Dentists	1,690:1			1,210:1
Mental health providers	390:1			270:1
Preventable hospital stays	5,857			2,565
Mammography screening	42%			51%
Flu vaccinations	51%			55%

Source: 2021 County Health Rankings & Roadmaps report, Grant County


Social and Economic factors in this report include high school completion, unemployment, children in poverty, children in single-parent households, injury deaths, and violent crime measures. There was a

lower but comparable percentage for completion of high school diploma or equivalent for adults ages 25 and over in Grant County compared to Indiana (87% versus 89%). Grant County has a higher but comparable 2019 unemployment rate (3.7%) than the State of Indiana (3.3%). Children under 18 years old living in poverty is higher in Grant County (23%) than the statewide average of 15%. 30% of Grant County children live in a household headed by a single parent, which is higher than the statewide average (25%) and double when compared to top U.S. performers (14%). Deaths from injuries in Grant County was 99 per 100,000, and again is higher than the Indiana average of 80 injury deaths per 100,000. There were 234 reported violent crime offenses per 100,000, which is lower than the state rate of 385 reported violence crime offenses per 100,000. All Social and Economic factors contributed to Grant County's low ranking of 77 out of 92 Indiana counties.

Social & Economic Factors				
High school completion	87%		86-89%	94%
Some college	54%		50-58%	73%
Unemployment	3.7%			2.6%
Children in poverty	<b>23%</b>		15-30%	10%
Income inequality	4.1		3.9-4.4	3.7
Children in single-parent households	30%		25-34%	14%
Social associations	16.2			18.2
Violent crime	234			63
Injury deaths	<b>99</b>		89-110	59

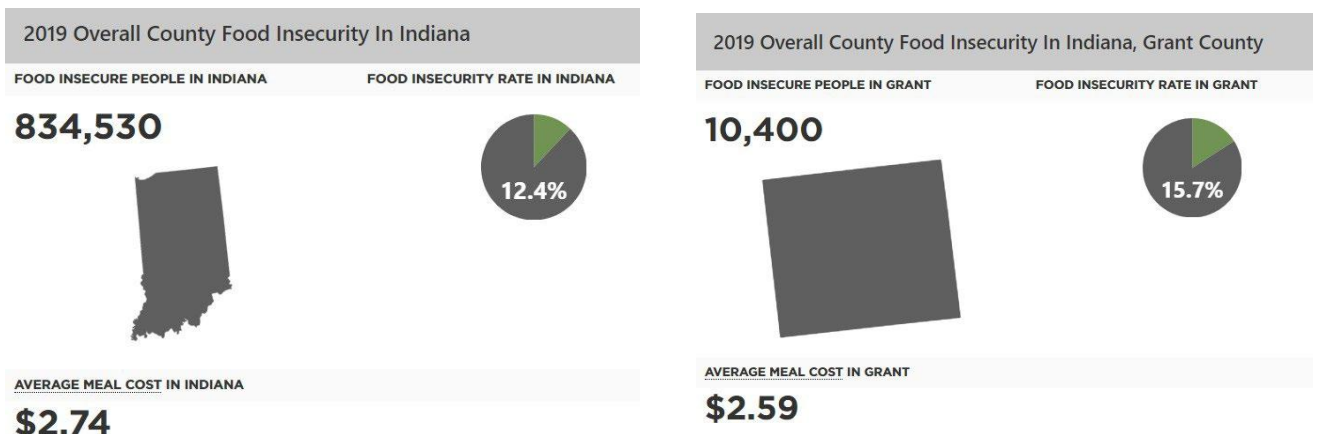
Source: 2021 County Health Rankings & Roadmaps report, Grant County

Physical Environment factors in this report include air pollution, drinking water violations, severe housing problems, and long commute times alone. Air pollution, specifically the average daily density of fine particulate matter (PM 2.5) is 9.0 micrograms per cubic meter in Grant County, which is the same as the Indiana average. Grant County had no drinking water violations. 12% of Grant County households reported at least 1 of 4 housing problems (overcrowding, high housing costs, lack of kitchen facilities, or lack of plumbing facilities); this is slightly lower than the statewide average of 13%. 20% of Grant County residents report they commute more than 30 minutes to work in their car alone, which is less than the statewide percentage of 32%. All Physical Environment factors resulted in Grant County having a higher score of 17 out of 92 Indiana counties.

Physical Environment				
Air pollution - particulate matter	9.0		5.2	9.0
Drinking water violations	No			
Severe housing problems	12%		11-14%	9%
Driving alone to work	<b>78%</b>		76-80%	72%
Long commute - driving alone	20%		17-22%	16%

Source: 2021 County Health Rankings & Roadmaps report, Grant County

Feeding America's *Map the Meal Gap* study reported that in 2019, 10,400 people were food insecure in Grant County with a rate of 15.7%, which is higher than the Indiana statewide rate of 12.4%. The average meal cost in Grant County is \$2.59. This is less expensive than the average meal cost for the state of \$2.74.



*Data visualization from Feeding America's Map the Meal Gap*

## Primary and Chronic Diseases

Marion Health generated a report of the Most Common Diagnosis from their most recent full calendar year, January 1, 2020, through December 31, 2020. From this report, the top ten most common diagnoses for their service area were identified. A further examination of the payer mix for each diagnosis resulted in additional data to identify the issues that were most often seen in low-income, disabled, and/or older populations. (\*Note: It is important to understand the key characteristics of the MH population. This includes identifying the low-income, disabled, and/or elderly population. The population trends help provide an indication of patterns within the residents of the community and assist in identifying the needs around this populace.)

The following list contains the top ten most common diagnoses and the percentage of Medicare and Medicaid patients for each diagnosis:

- Sepsis, unspecified organism – 474 cases (82% Medicare and Medicaid)
- Hypertensive Heart Disease with Heart Failure – 280 cases (87% Medicare and Medicaid)
- Hypertensive Heart & Chronic Kidney Disease with Heart Failure and Stage 1-4 Unspecified Chronic Kidney Disease – 269 cases (87% Medicare and Medicaid)
- Non-ST Elevation (NSTEMI) Myocardial Infarction – 172 cases (76% Medicare and Medicaid)
- Pneumonia, unspecified organism – 168 cases (80% Medicare and Medicaid)
- Acute and Chronic Respiratory Failure with Hypoxia- 155 cases (88% Medicare and Medicaid)

- Chronic Obstructive Pulmonary Disease with (Acute) Exacerbation – 145 cases (92% Medicare and Medicaid)
- Acute Kidney Failure, unspecified – 144 cases (82% Medicare and Medicaid)
- Acute Respiratory Failure with Hypoxia—109 cases (72% Medicare and Medicaid)
- Urinary Tract Infection, site not specified – 108 cases (91% Medicare and Medicaid)

The full list of top discharge diagnoses and payer mix report can be found in Appendix A.

## **Cancer**

According to the Centers for Disease Control and Prevention's (CDC), National Cancer Institute, the following cancer data was collected between 2014 - 2018 and is the most up-to-date data for these measures. The incidence rate of all cancer cases per 100,000 people in Grant County comes in at 506.3 cases compared to a statewide rate of 457.9 cases. Grant County has higher incidence rates of prostate cancer cases (108.8 cases per 100,000 versus a statewide rate of 96.5 cases per 100,000) and higher statewide average incidence rates for lung and bronchus cancer (83.6 cases per 100,000 versus a statewide rate of 69.9 cases per 100,000). Female breast cancer incidence rate is slightly lower than the state average, with a breast cancer rate of 122.5 cases per 100,000 versus a statewide rate of 124.5 cases per 100,000. Grant County's incidence rate of colon and rectum cancers is 47.6 cases per 100,000, which is higher than the statewide incidence rate of 36.5 cases per 100,000.

The following data is compiled from the 2018 Indiana Cancer Facts and Figures report and provides data collected between the years 2011-2015. The overall all-cancer mortality rates in Grant County are 200.9 deaths per 100,000 people, which is significantly higher than the Indiana mortality rate for all cancers (180.4 deaths per 100,000 people). Prostate cancer mortality rate in Grant County is 19.0 deaths per 100,000 people, which is slightly lower than the statewide prostate mortality rate of 20.4 deaths per 100,000 people. Lung cancer mortality for Grant County is higher at 59.9 deaths per 100,000 people compared to the statewide mortality rate of 53.3 deaths per 100,000. Grant County's colon and rectal cancer mortality rate is 18.8 deaths per 100,000 people, which is higher than the statewide mortality rate of 15.9 deaths per 100,000 people. The mortality rate of breast cancer is similar in Grant County compared to statewide mortality rate (21.6 deaths per 100,000 people versus a statewide rate of 21.4).

## **Heart Disease and Stroke**

Data collected between 2017-2019, the CDC's Division for Heart Disease and Stroke Prevention reports Grant County's mortality from cardiovascular diseases at a value of 256.7 deaths per 100,000 people from all races, which is higher than Indiana's overall cardiovascular disease mortality rate of 238.5 deaths per 100,000 people.

## **Diabetes**

The CDC Division of Diabetes Translation reported that 2018 data for Grant County comes in slightly above the state average percentage of diagnosed diabetes (12.8% in Grant County versus 11.2% in Indiana). Utilizing 2019 data, Grant County showed a decrease in percentage of diagnosed diabetes of 11.5%. The percentage of diagnosed diabetes for both Grant County and the State of Indiana remain well above the 2018 national average percent (9.1%).

The Indiana State Cancer Registry's Indiana Cancer Facts & Figures, as well as portions of the CDC reports, can be found in Appendix A.

### **Existing Healthcare Resources**

Marion Health provided a current listing of the available healthcare facilities and services that are accessed by those living in Grant County. MH will be able to use this listing when creating their action plan to fully incorporate all available resources.

### **Health care providers**

Marion General Hospital DBA as Marion Health

Primary care practices and clinics in Gas City, Swayzee, Converse, South Marion, and Fairmount  
VA Northern Indiana Health Care System - Marion Campus

### **Clinics**

Grant Blackford Mental Health/ Cornerstone Behavioral Health Center

Indiana Health Center – (FQHC)

Indiana Wesleyan Health Center

MGH Express – urgent care

Progressive Cancer Care

Bridges to Health – Free Clinic

Lung Center of MGH

Urology Center of MGH

MGH Specialty Physicians

Wound Care & Hyperbaric Medicine

Summit Pain Management

Serenity Clinic

IU Upland Health and Diagnostics Center

Community Medical Services

### **Acute Rehabilitation**

Marion Health Rehabilitation Hospital – Marion Health

### **Rehab, skilled care, long-term care, & assisted living**

Colonial Oaks Health & Rehab Center Aperiion Care Marion

Miller's Merry Manor

Twin City Healthcare

University Nursing Center

Wesleyan Health Care Center

### **Assisted living Only**

Suite Living

Wyndmore

York Place

Northwood Manor

### **Home Care and Hospice**

Home Helpers Home Care

Premier Home Health Care

New Horizons Home Healthcare

Heart to Heart Hospice

Faithful Friends Home Healthcare

Comfort Keepers

Angels of Mercy Home Health Care  
Advantage Home Health Care  
Above and Beyond Home Care Inc  
Able Hands Homecare

**Community Organizations**

Minority Health Coalition  
Family Services Society, Inc.  
Carey Services  
Cancer Services of Grant County  
Grant County Community Foundation  
Gilead Ministries  
Circles of Grant County

**Substance Use Disorder Programs for Prevention, Treatment, and Recovery**

Hope House transitional home for men and for women  
Grant County Substance Abuse Task ForceGrant County Rescue Mission Life Change Program for men and women  
Agape Recovery House  
In God's Corner Boxing  
CORE Program (Community Opioid Response Endeavor)  
Systems of Care  
Bowen Center  
Meridian Services  
Botvin Life Skills (Family Services Society, Inc.)  
Employee Assistance Programs  
Faith Community and Clergy Connect  
Pro-social Family Support Activities

**Heart Disease and Stroke**

American Heart Association  
Indiana Tobacco Quit Line  
Breathe Easy Grant County (tobacco prevention education, and cessation)  
Marion Health Heart Failure Clinic

**Injury and Violence**

Court Appointed Special Advocates Association  
Police Departments  
First Light Child Advocacy Center  
Hands of Hope (Domestic Violence)  
Problem Solving Courts  
Anger Management Programs

**Nutrition, Physical Activity, and Weight**

YMCA  
Cardinal Greenway  
Boys & Girls Club  
Organized sports programs for kids – PAL Club  
Purdue Extension  
Food banks  
Community Garden  
Matter Park & Other County Recreation facilities

Supplemental Nutrition Program for Women, Infants, and Children (WIC)

The complete listing of the facilities can also be found in Appendix D.

## **Identifying Health & Service Needs**

A steering committee of Grant County representatives was organized with the help of the Marion Health Community Education Coordinator, Kelley Hochstetler. Business owners, local officials, healthcare providers, minority leaders, clergy, student representatives, and other interested residents were invited to attend the meeting to discuss the health-related needs of the county to identify the areas of greatest concern. If unable to attend a focus group, individuals were invited to submit a letter detailing the needs of the community. The invitation letter is included in Appendix B.

The steering committee was encouraged to brainstorm challenges and opportunities for improving health and wellbeing for Grant County residents. A master list of concerns was agreed upon by the committee. All were asked to prioritize the greatest strengths and values in their county. Finally, they were asked to identify the highest priorities from the master list of challenges.

After analyzing both prioritized lists, the IRHA team determined the items that appeared most frequently and the community's areas of greatest concern:

- Mental/Behavioral Health
- Substance Use/Addiction
- Cost of care and medications
- Attracting medical specialists to Grant County
- Transportation
- Housing
- Poverty
- Access to dental care
- Low rates of vaccination against COVID-19

The master list, each group's priority list, and the list of areas that were determined to be of the greatest need can be found in Appendix B.

The identified areas of greatest need and additional conversations with MH staff were used to create a 63-question survey, addressing demographics, county issues, and community services and amenities (Appendix C). The survey was widely disseminated via a publicly available survey posted on the Marion Health website and social media. The survey was also sent through listservs, internal newsletters, and invitations to focus group participants with the request to share with their contacts in the county, as well. At the end of polling, there was a total of 197 total responses. Results included 42.13% of the respondents were from zip code 46952, 22.84% of the respondents were from zip code 46953, and the distribution of the rest of respondents' zip codes can be found in Appendix C. Also, 81.22% of respondents identified as female, and 90.36% of respondents identified as White.

Respondents were first asked to assess the effect of various factors on their community by selecting, "very negative impact, some negative impact, no impact, some positive impact, or very positive impact." The second portion of the survey required respondents to assess the need for various services and facilities in their community by selecting "no need, some need, no opinion either way, definite need, or extreme need."



There was also a section for open comments at the end of the survey for any additional information the respondents wanted to share.

When asked, “how do these issues impact the health of your county,” the factors that received the most negative rankings (out of a 5-point scale, with 1 being the most negative impact and 5 being the most positive impact) were:

1. Opioid misuse – with a weighted average of 1.51
2. Methamphetamine use – with a weighted average of 1.52
3. Other illegal drug use – with a weighted average of 1.53
4. Tobacco use – with a weighted average of 1.66
5. e-Cigarette use, “vaping” – with a weighted average of 1.67
6. Alcohol misuse – with a weighted average of 1.69
7. Adult obesity – with a weighted average of 1.73
8. Stress/anxiety – with a weighted average of 1.75
9. Depression – with a weighted average of 1.77
10. Homelessness – with a weighted average of 1.81

When asked, “do you see a need for the following in your community,” (out of a 5-point scale, with 1 being the least needed and 5 being the most needed) the standout responses were:

1. Mental/behavioral healthcare providers – with a weighted average of 4.31
2. Recovery and rehabilitation programs for individuals with Substance Use Disorder – with a weighted average of 4.29
3. Inpatient services for individuals with Substance Use Disorder – with a weighted average of 4.28
4. Inpatient services for mental/behavioral healthcare – with a weighted average of 4.25
5. More availability of activities for teenagers – with a weighted average of 4.23
6. More affordable medications – with a weighted average of 4.22
7. Substance use education/resources – with a weighted average of 4.21
8. Insurance coverage for mental/behavioral healthcare – with a weighted average of 4.19
9. Residential or recovery housing for individuals with Substance Use Disorder – with a weighted average of 4.17
10. More affordable healthcare services – with a weighted average of 4.07

The responses to the needs in the community closely mirror the responses to what areas are challenging or present opportunities to improve in Grant County. It is also worth noting that respondents seem to support treating the use, misuse, or abuse of substances and mental/behavioral health, possibly as they related to each other.

The full summary of the survey results can be found in Appendix C.

A sampling of the comments from the survey is below. The most common responses dealt with primary care, mental healthcare, behavioral healthcare, transportation, care after discharge, COVID-19, and community activities. All comments have been left as originally submitted unless they have been edited for length or clarity.

*Primary care:*

Need to recruit primary care physicians. This is an urgent need!

I do not know about many of the services that are available in Marion for low-income people. My husband and I have found medical services we need in the Marion area but travel to Indy or Fort Wayne for anything serious.

*Mental healthcare and behavioral healthcare:*

I think that there is a lack of education about the opportunities and resources available to people who are in need, this is made even more difficult because of the stigma behind needing the help.

Access to more mental health services is a great need here in Grant County - more Psychiatrists or Psychiatric Mental Health Providers for medication evaluation, case management, and substance abuse support. Mentoring programs for people with fragile support systems would always be helpful for substance recovery, fatherhood/motherhood initiatives, peer mentoring, etc.

Our community has a lot of resources for people seeking recovery after they have detoxed and been to a rehab facility. Mental health is hard to find with availability. There are many mental health needs not being addressed due to the lack of availability for appointments in a timely manner.

Spiritual needs are the root of so many issues, so ministering to hurts in a tangible and spiritual way is a must.

Grant County has done a good job responding to needs but the needs are great, and it takes time to see the impact. Thriving Grant County, the pulling together to help with the drugs issues - I think it is call CORE, Purdue Extension, Family Services life skills and afterschool program, Hope House are examples of forward progress on hard issues.

*Transportation and care after discharge:*

Working in the ER I am shocked how many people have received a serious diagnosis, but lack of transportation has prevented them from going to larger cities for treatment. And daily, we have people using ambulances to go to the ER for care because they lack transportation and access to primary care. I didn't previously realize how much of a problem this was for our community. We desperately need transportation to specialists and access/education about telehealth for minor health issues and medication checks/refills.

My child sees specialists in both Cincinnati and Chicago for his complex medical diagnoses and we utilized telehealth all throughout the pandemic and they have opted to keep it available even now. It has been such a blessing to us to not have to travel those 3 to 4 hours for his routine appts, however it would be equally beneficial to our community who doesn't have access to transportation to have the same opportunity to utilize telehealth.

Transportation and navigating healthcare/insurance are the largest barrier to my patients receiving the care and follow-up they need to at my job. It is especially a barrier for VA patients.

Discharge Navigators to help coordinate care of patients.

### *COVID-19:*

It would be great to offer free kits to check for the COVID-19 or variants of it to all!!

### *Community Activities:*

We have got to have more available resources of activities and things that are appealing to teenagers and not associated with a high cost. We need something that attracts teenagers from the entire county, including all school districts. When there is a lack of activities that are positive for teens, it leaves too much opportunity to fill that gap with substances, alcohol, and negative decisions. There are very few free/affordable fitness classes available to the community and very few activities for teens and family to participate in.

We also need the employers in our community to pay a higher wage, especially MGH. I am 49 years old and have not struggled financially until my job of 23 years moved there company out of the country, and I took a job that I actually love at MGH. I have now made the decision to leave MGH, and have started applying for jobs, regardless of hours, or physical difficulty because I only make \$13 an hour here. I made \$17 an hour 4 years ago on my last job and made tons of money with over time on weekends, getting paid time and half and double time. I thought I could swing it, but I am now at risk of losing everything I've worked my whole life for. MGH needs to pay what other hospitals around our area pay. Ball Memorial and Huntington pay their lowest paid positions starting at \$15 an hour. Please make a change to help your employees not live-in poverty or have to work 2 to 3 jobs just to survive.

We need assistance for our elderly patients who have no family in the area. We also need resources for families to aide their loved ones who are suffering from dementia/Alzheimer.

Some more ideas include more affordable childcare options, easily accessible medical equipment and care needs such as wound care supplies, more teamwork with healthcare in schools and local neighborhoods...

Definitely need help in the schools for violence, gun use, and drugs, tobacco, vaping and alcohol classes in schools to know the horrible effects on school age children and later in adults.

A complete summary of the survey results can be found in Appendix C.

## **Summary of Findings**

Based on the information gathered as part of the Community Health Needs Assessment, the Indiana Rural Health Association identified the areas of greatest need in Grant County. Through the collection of health data and community input on the county's strengths, values, and challenges within the hospital's service area, the following needs were identified as being of the highest importance.

## Identified Areas of Need

- Mental health treatment and facilities
- Prevention, education, and wide-ranging treatment for illegal drug use, prescription drug/opioid misuse, alcohol abuse, methamphetamine, tobacco use
- Affordable healthcare at all levels
- Transportation
- Engaging teenagers in the community

## IRHA Ideas to Include in Implementation Plan

Additionally, to aid Marion Health in the creation of an action plan, the IRHA has made preliminary suggestions for addressing the defined areas of need. \*\*\*Please note these are opportunities for improvement and in no way constitute required actions, but rather are recommendations for further attention.

Note: references below of specific organizations are examples only and in no way meant to convey an exhaustive list.

### Mental health treatment and facilities

- Collaborate with regional behavioral and mental health providers to enable telehealth treatment options. Examples include:
  - IN Medicaid: <https://www.in.gov/fssa/dmha/apply-for-services/mental-health-services/>
  - LifeSprings: <https://www.lifespringhealthsystems.org/>
  - Bloomington Meadows: <https://www.bloomingtonmeadows.com/>
  - Mental Health of America (IN): <https://mhai.net/>
  - IU and their IN Behavioral Health Access Plan for Youth: <https://medicine.iu.edu/psychiatry/clinical-care/behavioral-health>
  - IRHAHELP: <https://www.findhelp.org/>
- Organize support groups for peers, such as recovering patients and patients' families.
  - Pursue National Health Service Corp designation, or leverage existing designation, to recruit mental health providers.
  - Work with local employers and evaluate existing employee benefit plans and coverage for mental health.
  - Evaluate insurance coverage with state programs for the indigent with mental health issues.
  - Explore use of telehealth options which include mental health providers; Access Physicians: <https://accessphysicians.com/>
  - Identify organizations who serve specific mental health areas (suicide, violent acts, dietary reactions, senior depression, etc.), and partner to host educational events and form support groups.
  - Collaborate with various suicide prevention organizations (American Federation of Suicide Prevention, etc.). Topics may include:
    - How to identify individuals who are thinking about suicide
    - How to provide support to survivors

- Host events to provide education with parents, educators, clergy, etc. Focus on how to identify signs of possible suicide ideation.

**Prevention, education, and wide-ranging treatment for illegal drug use, prescription drug/opioid misuse, alcohol abuse, methamphetamine, tobacco use**

- **Illegal and/or prescription drugs – treatment, recovery, education:**
  - Create an extensive education and awareness teams:
    - Educational classes for families
    - Educational classes for people with OUD/SUD
  - Collaborate with local agencies to explore deeper means of solutions and recovery as a collective team, including, but not limited to: local law enforcement, local judicial system representatives, local employers, EMS providers, local clergy, and healthcare providers.
  - Explore strategies to draw users of illegal drugs into recovery, and back to an engaged participant in their community.
  - Engage recovering patients into presentations; share stories, experiences.
  - Work with various organizations, service groups, and faith-based community to market, create, and host recovery, support, and family groups such as Narcotics Anonymous, Al-Anon, etc.
  - Offer specific drug education classes:
    - Methamphetamine
    - Over-the-counter medications
  - Collaborate with local providers to present at health and educational events.
  - Contact successful treatment facilities and recovery houses in similar communities to partner and learn best practices (see “Mental health treatment and facilities” section above for examples).
  - Collaborate with other regional rural hospitals to share providers in a network of educational meetings. Create and host educational meetings in various communities to provide education to identify those at risk, treatment options, and other resources.
  - Bring activity focused organizations together to expand and promote activities for all ages, expand the list of alternative activities.
  - Explore online educational services, telehealth, etc. to bring professional counselors to local provider offices, schools, wherever patients and families to an appropriate setting.
  - Collaborate with community organizations to create safe activities for all ages and help avoid boredom.
- **Tobacco and electronic nicotine use – education and prevention:**
  - Obtain resources from IRHA on tobacco cessation programs from Taylor Kenyon, MPH, Tobacco Prevention & Cessation Quality Advisor.
  - Obtain from IN Department of Health on tobacco cessation programs.
  - Collaborate with local providers for tobacco use educational forums.
  - Create a “change the culture” program to break the cycle.
  - Organize support local support groups.

**Affordable healthcare at all levels**

- Explore any and all public aid options for financial resources.
  - Include business entities who secure insurance for those not covered, such as ClaimAid <https://www.claimaid.com/>.
  - Include non-profit organizations with “insurance navigators” who help the uninsured explore options including public assistance such as Connecting Kids to Coverage Indiana, <https://www.indianaruralhealth.org/services/connecting-kids-to-coverage-indiana/> (Federal grant funded by HRSA).
  - Consult with local clergy to explore faith-based financial support programs.
  - Collaborate with local employers on programs to provide basic healthcare services at acceptable rates.
  - Discuss options with the medical staff and financial executives to explore discounted fee models.
    - i. What type of discount models are available for qualifying patients?
    - ii. Identify the organizations that employ the underinsured and explore mutually beneficial pricing models that help the patients but do not financially harm any of the parties.


## **Transportation**

- Collaborate with hospital Foundations for shared joint projects.
- Consider local fundraising event to acquire a vehicle for non-emergency transportation.
- Partner with local businesses, offer advertising on the vehicle, let them sponsor rides.
- Collaborate with local clergy or other organizations who serve the elderly.
- Organize neighborhood “Ride Share” programs to organize localized solutions to assist with transportation needs for non-emergency medical appointments.
- Partner with non-profit organizations like LifeLine Pilots who provide cost-free non-emergency transportation for longer distance medical care needs (<https://lifelinepilots.org/>).

## **Engaging teenagers in the community**

- Create a community-wide stakeholder group of all constituents to identify activities for teens that includes local business, school staff, law enforcement, civic groups, faith-based groups, etc. to accept the challenge of creating opportunities for teens to grow.
- Collaborate with commercial businesses, both for profit and non-profit organizations (including local Chamber of Commerce). Explore opportunities for teens to get involved where they can learn basic skills, earn a modest income, and support the local employer.
- Encourage local business to financially support teen activity organizations such as 4H, Scouts, Boys or Girls Club, YMCA, or similar activity-based organization.
- Encourage local law enforcement to host activities for teens, such as recreational athletic events, family games (Kids vs “Cops & Pops”), etc.
- Work with local schools to offer a tutoring program (as both students and tutors).

Marion Health has earned the trust and respect of many local residents. Having spent many years with this community, the IRHA staff recognizes the focused desire and commitment of both the hospital staff, as well as members of the community who share in their passion to improve the lives of residents of Grant County. Through a focused effort involving collaboration of hospital leadership and community leaders to improve health outcomes, lives will be changed. This can be leveraged with providers and local business and community service organizations to explore the suggested and other ideas to enhance the quality of life of Grant County residents.



THIS NEEDS ASSESSMENT IS THE DRAFT RECENTLY RECEIVED FROM THRIVE NONPROFIT SOLUTIONS, INC. WE ARE AWAITING THE FINAL PRODUCT AND SHOULD HAVE THAT BY LATE NOVEMBER. WE'VE INCLUDED THE CONTRACT WITH THRIVE WHICH SHOWS THAT THIS IS BEING COMPLETED IN TWO PHASES WITH THE SECOND PHASE TO OCCUR IN THE SPRING 2024.

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## EXECUTIVE SUMMARY

Text

## METHODOLOGY

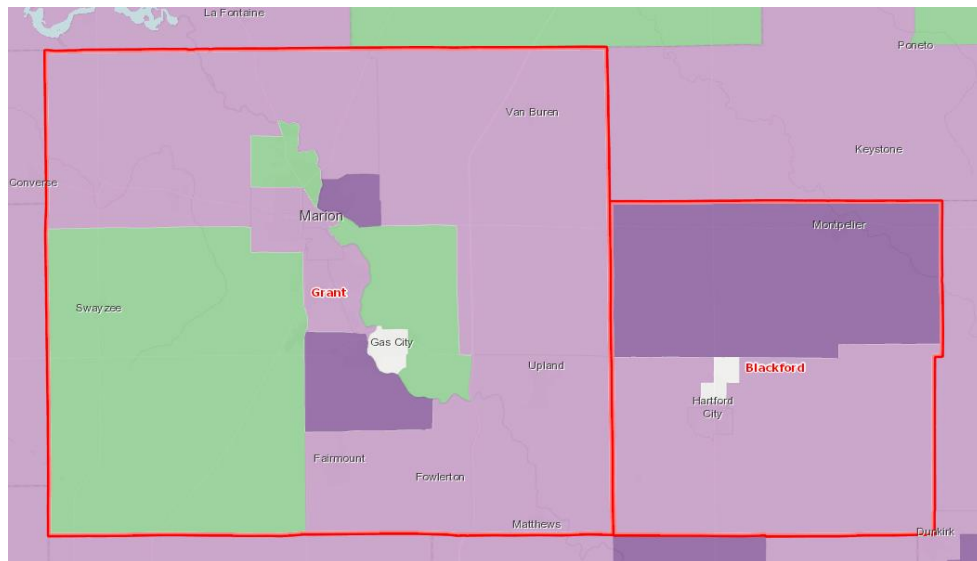
Radiant Health contracted with Thrive Nonprofit Solutions to conduct a community mental health needs assessment of Blackford and Grant counties. The project has been divided into two parts, with the following report constituting part 1. This section includes a synthesis of secondary data available from reliable sources such as the U.S. Census Bureau, Robert Wood Johnson's County Health Rankings, and Mental Health America. The local community needs assessments conducted by Marion Health and Indiana University Health-Blackford also served as data sources. This report also includes information gathered through a survey of school staff of all six public school districts in the service area and interviews with consumers and Radiant Health Staff.

The second part of the assessment will include a community-wide survey that should help fill in some of the gaps in local data on mental well-being and perceptions of mental illness and substance use. The second part of the project will commence in January 2024.

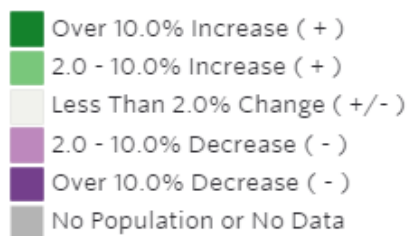
## DESCRIPTION OF SERVICE AREA

Radiant Health is a community mental health provider servicing Grant and Blackford counties in northeast Indiana. The two counties house over 78,000 people, with 85% of the residents living in Grant County. The largest city in the service area is Marion, with a population of over 28,000. The urban areas include Hartford City (6,086) in Blackford and Marion (28,310) and Gas City (6,157) in Grant County. The area's population is considered 60% urban and 40% rural<sup>1</sup>.

Between 2010-2020, the service area's population declined by almost 5%. This is in addition to the 5% decrease between 2000-2010. However, the Hispanic population increased by a total of 1,794 people.



**Population Change, Percent by Tract, US Census Bureau 2010 - 2020**

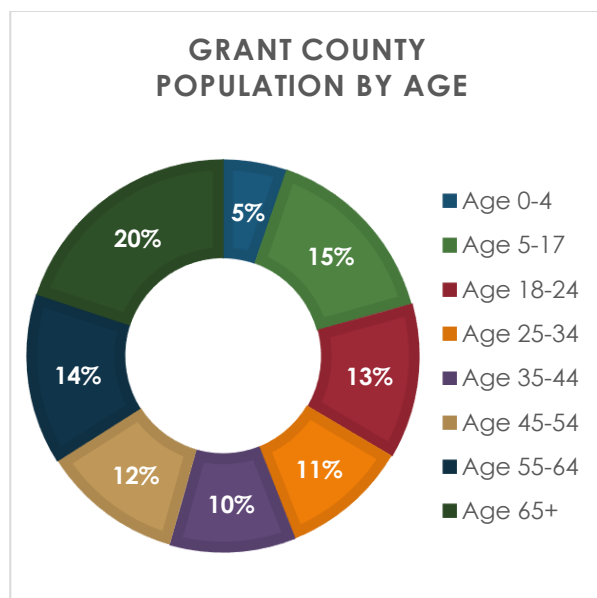
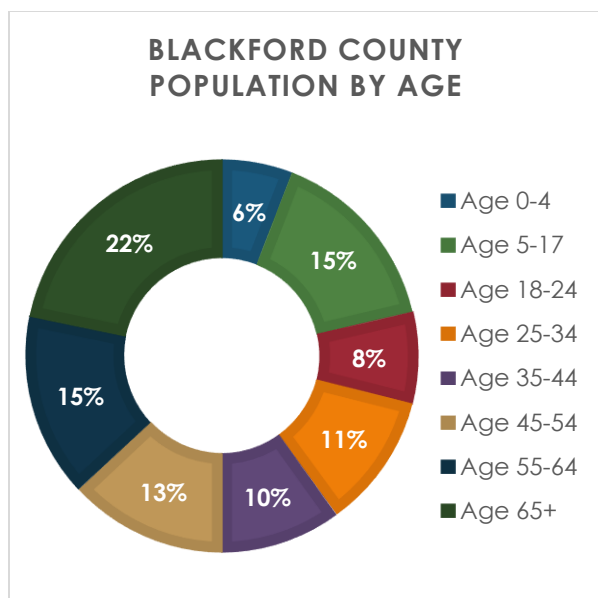


## AGE, GENDER, RACE, AND LANGUAGE

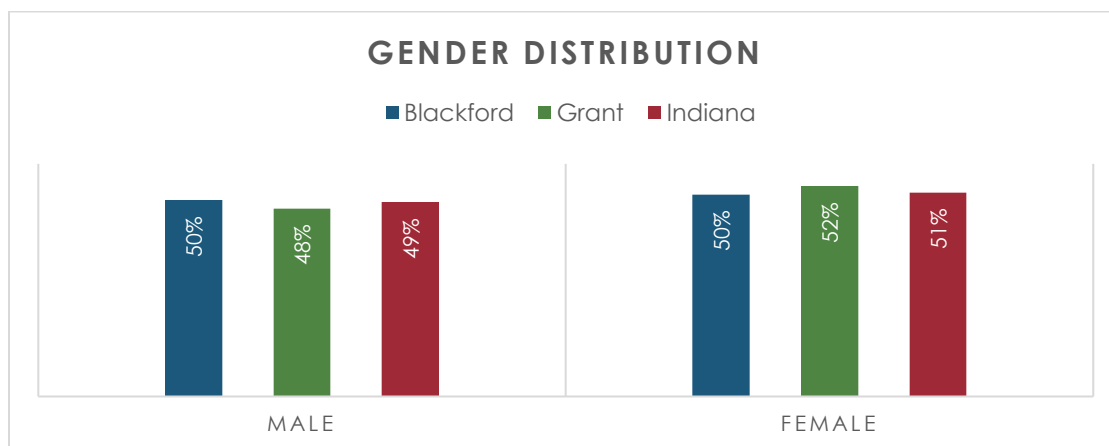
### Highlights:

- ❖ Blackford has fewer young adults and more older adults.
- ❖ Grant's population skews more female than Blackford and the state.
- ❖ Both counties are predominately white but have increased their Hispanic populations over the years. Grant County is much more diverse than Blackford.

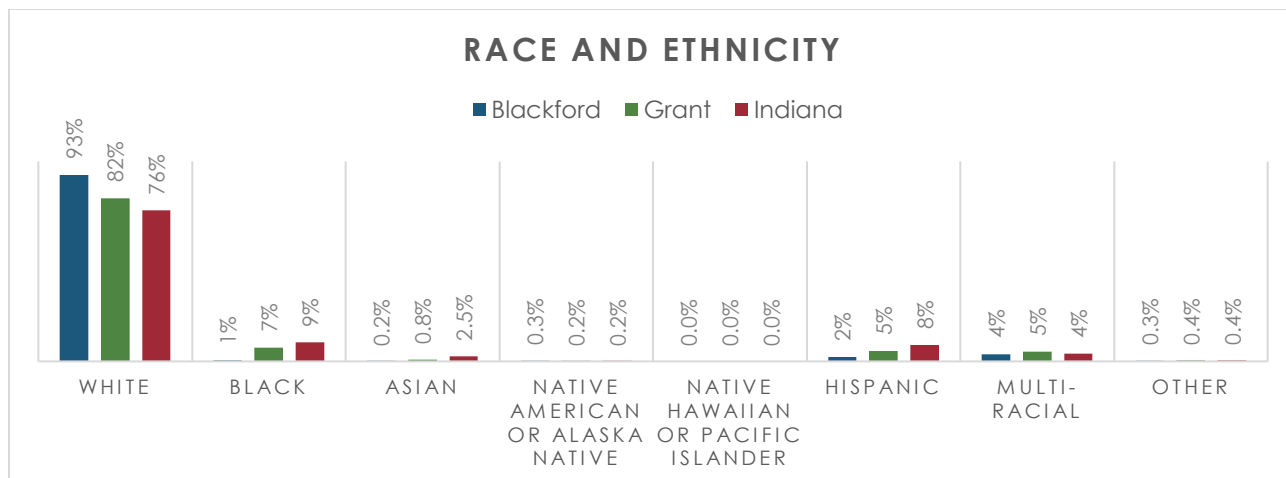
Blackford and Grant have a similar distribution of age groups except for young adults and older adults. Blackford's population of 18-24-year-olds (8%) is lower than Grant County (13%) and Indiana (10%). Grant's is likely higher due to the over 4,000 students at Indiana Wesleyan University in Marion and Taylor University in Upland. Both counties also trend older compared to Indiana. Almost 22% of Blackford County's population is 65 or older, while 20% of Grant County's is senior. However, only 17% of Indiana's population is 65 or older. The median age for Blackford is 44.6 years, Grant's is 40.2 years, and Indiana's is 37.9.



While Blackford's ratio of males to females aligns with the state's, Grant County's is slightly skewed toward females. Unfortunately, there is no official data on population sizes for non-binary, trans, and other gender-nonconforming people.



Both Blackford and Grant Counties are predominately white, well above the state's rate. Grant County has a much higher BIPOC rate (18%) than Blackford County (7%). The Hispanic population has grown in both counties between the 2010 and 2020 Census, with an increase of over 1,000 people.



About 1,350 people across the two counties, but almost all in Grant County, were born outside the United States. Of the people who speak a language other than English at home, about 31% in Blackford and 20% in Grant speak English less than "very well." According to the American Community Survey, this totals less than 400 people. A majority of these people speak Spanish.

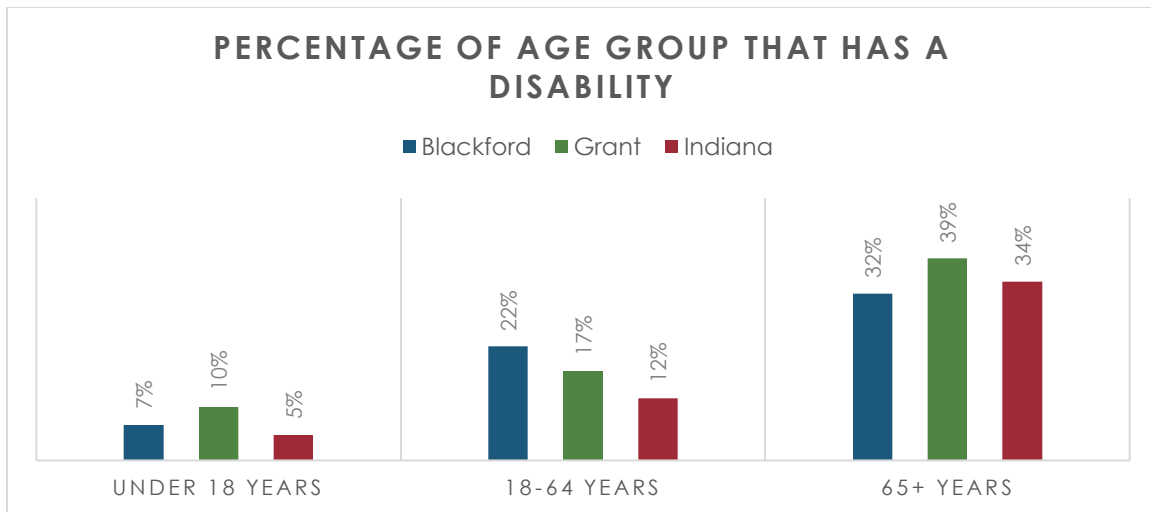
## SPECIAL POPULATIONS

### VETERANS

There are a total of over 5,200 veterans living in the two counties. Most (76%) of the veterans are 55 years old or older. About half (50%) of the entire population of 55 and older are veterans. Almost all veterans in the area are male (93%).

### DISABILITY STATUS

The population with a disability is incredibly high comparatively. About 20% of Blackford and Grant Counties have a disability compared to 14% in Indiana. This population is half male and half female. The age distribution of those with disabilities varies across the counties, while both have higher rates of disability for children and working-age adults.

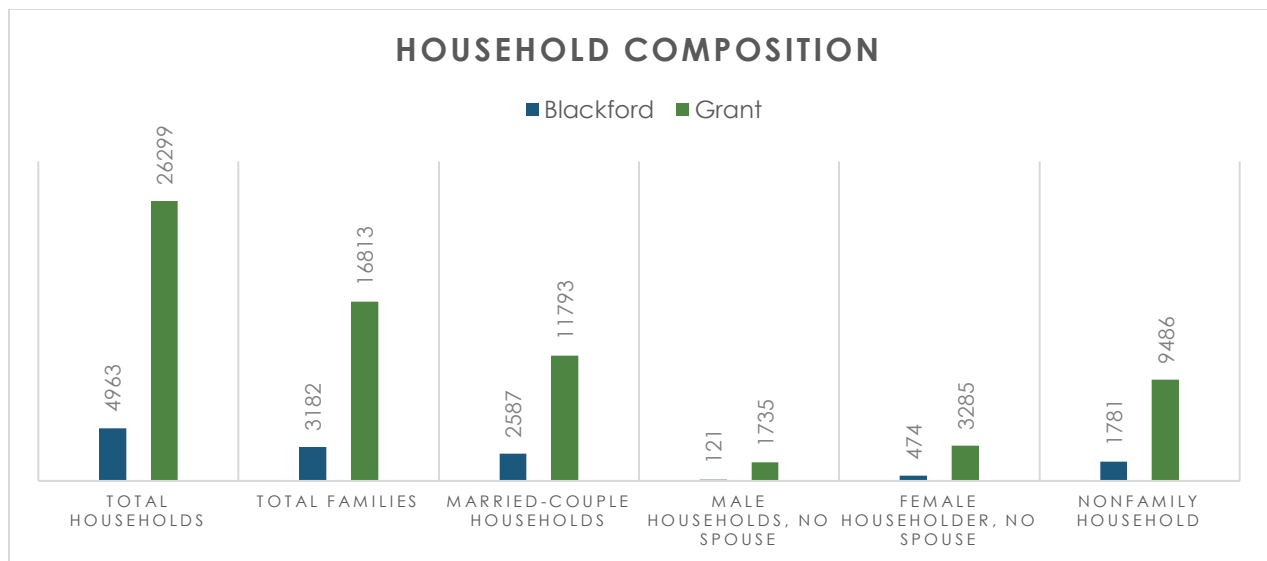


Disability rates for some races are not available because of the small population size of the groups. However, about 25% of the Black population, 27% of the multi-racial population, and 17% of other races have a disability. This means culturally competent services are crucial for the area, even if the counties are predominately white.

## HOUSEHOLD AND FAMILY COMPOSITION

The Census Bureau has specific definitions for households and families. The Census Bureau designates a household as all people occupying a housing unit, such as a house, apartment, or condominium. Occupants do not have to be married or related and can include just a single person. Family households consist of a householder, usually the primary owner or renter of a property, and any related people by birth, marriage, or adoption. Family households can be further disaggregated into married families, male householders with no spouse present, and female householders with no spouse present. Family households tend not to include same-sex married couples or grandparents as primary caregivers unless they are legal guardians or adopters.

In the service area, there are 31,262 households, with 19% being in Blackford County. This is interesting because only 15% of the service area's population lives in Blackford, meaning the average household size in Blackford is larger than Grant's. For both counties, 64% of the households are family households. However, 81% of Blackford's family households are married couples, while only 70% in Grant County are. Only 4% of Blackford's family households are female-headed with no spouse compared to 10% in Grant.



## INCOME AND ECONOMICS

### Highlights:

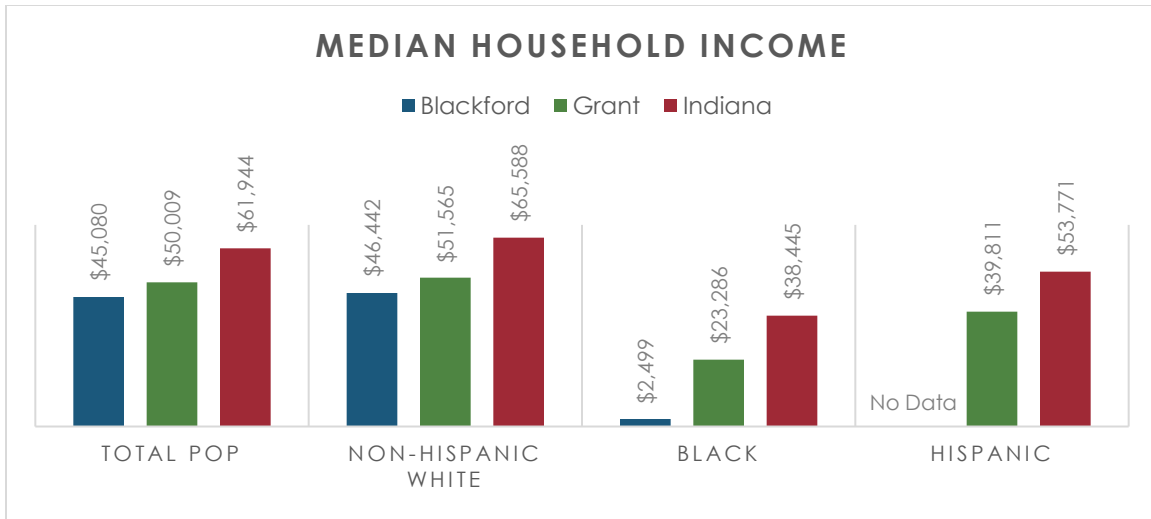
- ❖ Both counties have lower labor force participation than the state.
- ❖ Both counties have much lower median household income than the state, with Blackford's being almost \$17,000 lower than the state.
- ❖ Both counties are struggling financially, with about half of its residents living in poverty or living paycheck-to-paycheck.
- ❖ Fewer and fewer families receive assistance through SNAP and TANF.

### UNEMPLOYMENT

The area has a lower participation rate in the labor force than the state. Only 52% of Blackford County's residents 16 and older participate in the labor force compared to 59% for Grant County and 64% for Indiana. As of August 2023, Blackford County had a high unemployment rate (4.6%) compared to 4.0% for Grant and 3.7% for Indiana. These two counties have consistently had higher unemployment rates than the state average for the last decade. During the height of the pandemic, Grant County did not suffer as much as Blackford and the state average but still had an unemployment rate double what it is currently.

### HOUSEHOLD INCOME

The median household income in the service is much lower than the state's. Less than 75 households in Blackford have a Black head of household. Therefore, the extremely low median income may be skewed by the margin of error.



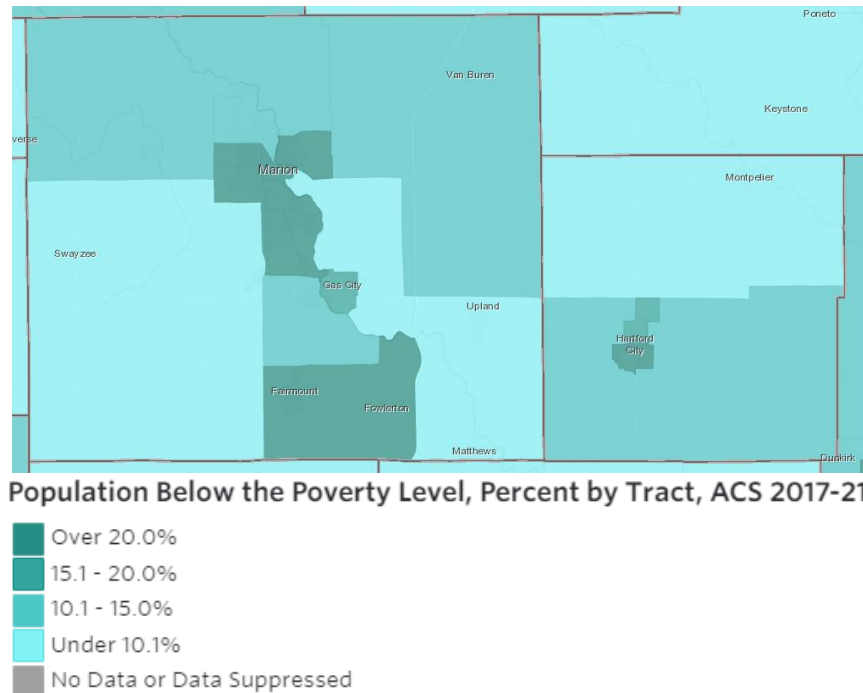
### POVERTY AND LOW-INCOME RESIDENTS<sup>1</sup>

Over 4,000 children are living in poverty in the service area. Grant County consistently has a high rate of child poverty, typically earning the highest rate for the state. The latest data places Grant at the top (26%) and Blackford at number 20 (20%) for the highest child poverty rates in the state. This is much higher than the state's rate of 16%.

Additionally, Grant County ranks 3<sup>rd</sup> in the state with the highest overall poverty at 19% compared to Blackford's 13%. This is a total of almost 20,000 people and 5,500 households living in poverty in the service area. Most people living in poverty live in central and southern Marion, Fairmont, Fowlerton, Gas City, and Hartford City.

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<sup>1</sup> Poverty statistics compiled from the Census Bureau's Small Area Income and Poverty Estimates (SAIPE) which is more accurate for smaller and rural areas compared to the American Community Survey (ACS) from the Census Bureau. The SAIPE takes administrative and tax data into consideration along with the survey data. Because of this, the numbers may look different from other reports which uses the ACS. For instance, Blackford County's poverty rate according to the SAIPE is 12.9% whereas it is 18.2% according to the ACS 5-yr estimate. More information about the SAIPE can be found at: <https://www.census.gov/programs-surveys/saipe/about.html>.

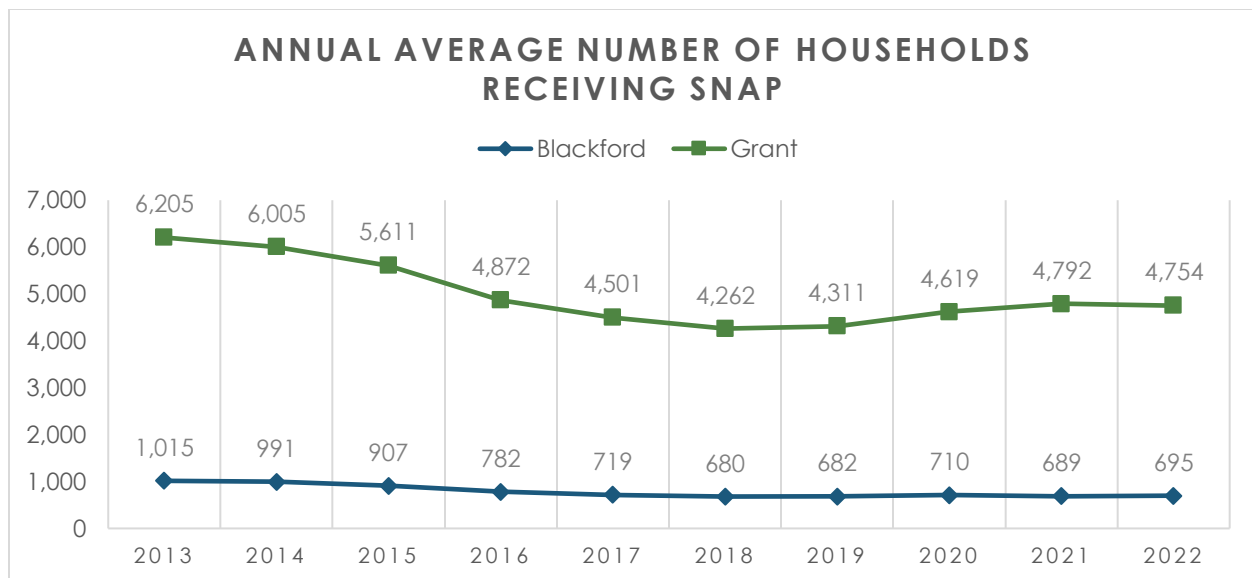


However, poverty rates do not tell the complete story of families struggling financially. Asset Limited, Income Constrained, Employed (ALICE) is a body of research spearheaded by a coalition of United Ways nationwide. ALICE combines income data with local cost of living data to paint a more accurate picture of poverty rates of the magnitude of financially struggling families. These families tend not to qualify for many assistance programs but are potentially a car repair or medical bill away from being able to afford basic necessities. The most recent data in Blackford County shows that 28% of households meet ALICE criteria. When combined with the poverty rates of households, almost half (48%) of Blackford County's households are struggling financially. Grant County has an ALICE rate of 27% of households, which is also the state average. The county's combined ALICE and poverty rate of households is 46%, two points lower than Blackford.

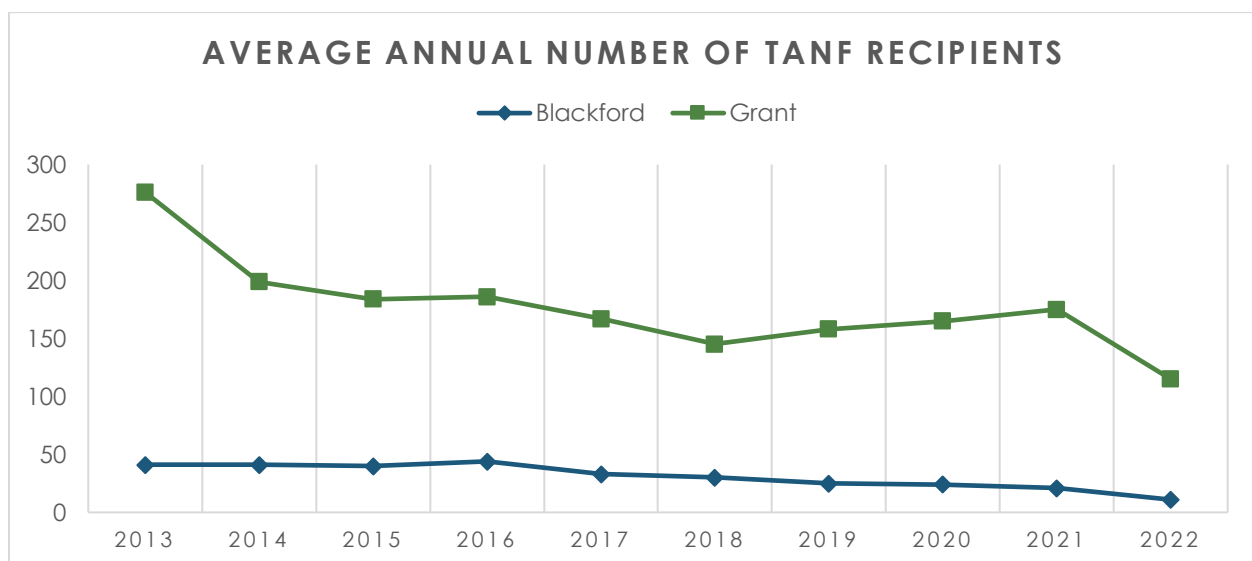
## ASSISTANCE PROGRAM ENROLLMENT

In the last decade, both counties have declined enrollment in SNAP benefits (food assistance). Grant County saw an increase in enrollment during the pandemic, but Blackford has stayed relatively consistent for the last five years<sup>2</sup>.



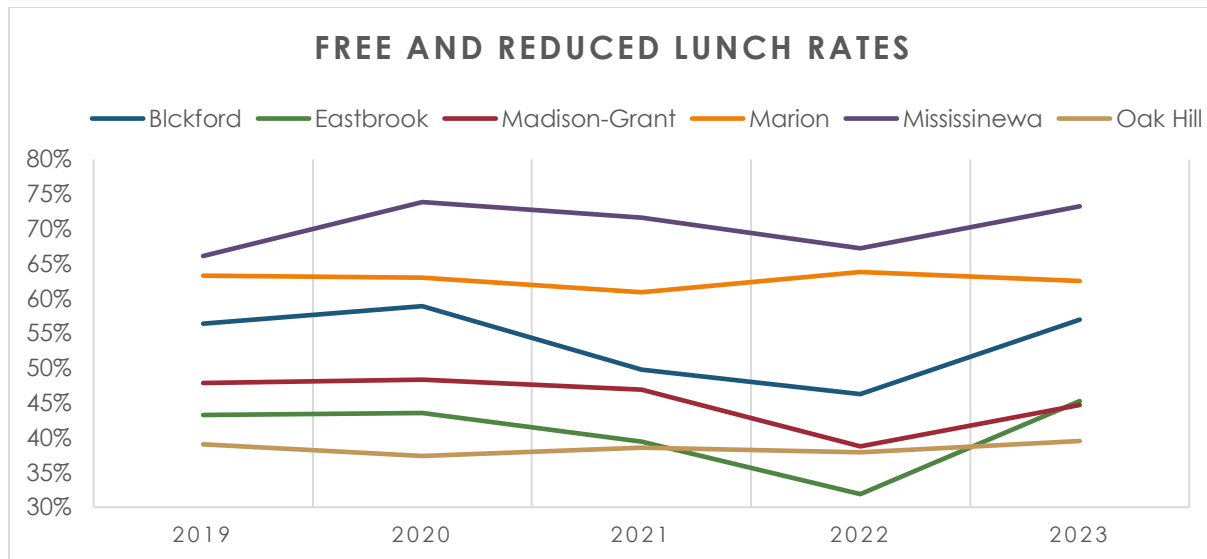


Temporary Aid for Needy Families (cash assistance) in Indiana has strict eligibility compared to most other states. Because of this, enrollment numbers have continued to decline<sup>3</sup> over the years due to the time limitations of the program. Indiana also has one of the lowest benefit levels in the country, with only 7% of the federal dollars received directed toward cash assistance compared to 23% nationwide.<sup>4</sup>



## SCHOOL LUNCH RATES

Mississinewa Community Schools and Marion Community Schools have consistently had higher free and reduced lunch rates than the other districts. In 2023, Mississinewa has 73% of students receiving free and reduced lunch rates.



## EDUCATION

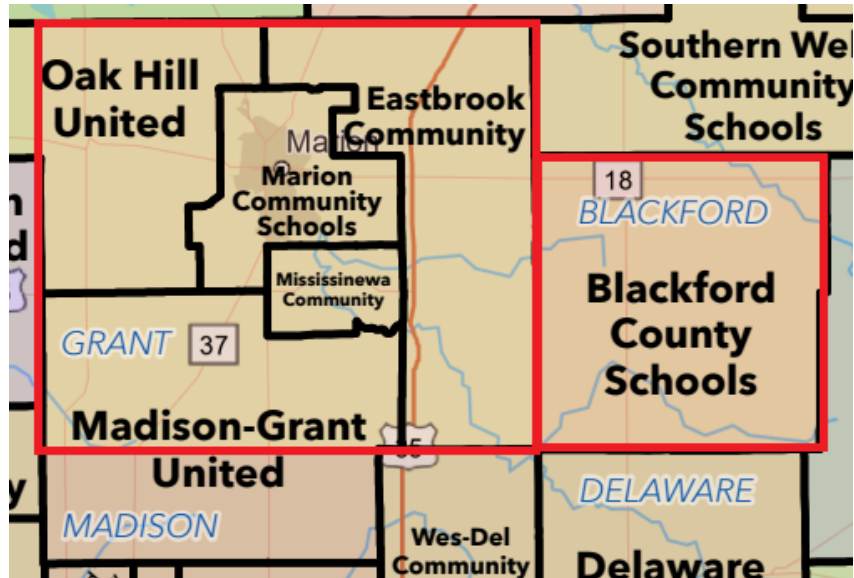
### Highlights:

- ❖ Both counties have lower labor force participation than the state.

### PRESCHOOL AND SCHOOL-AGED CHILDREN

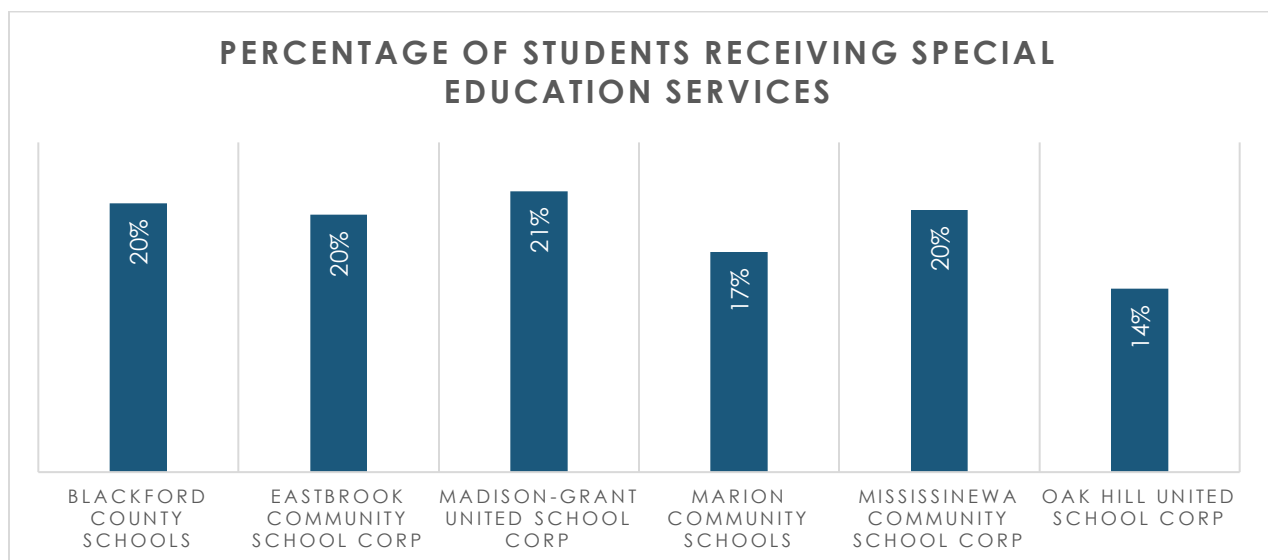
About 45% of children ages 3-4 in the service area are enrolled in preschool. However, only 36% of Blackford's children are enrolled compared to 47% of Grant County's. Northwest Grant County has the highest rate of preschool enrollment. This is likely because of the number of preschool options available in Marion compared to the rest of the county.

Grant County has five school districts that service at least a section of the county. Marion Community Schools is the largest district with 3,702 students, followed by Mississinewa Community School Corporation with 2,431. Eastbrook Community School Corporation, Madison-Grant United School Corporation, and Oak Hill United School Corporation are roughly the same size, with enrollment between 1,550 and 1,675 students. Blackford County only has one school district with an enrollment of 1,497 students.



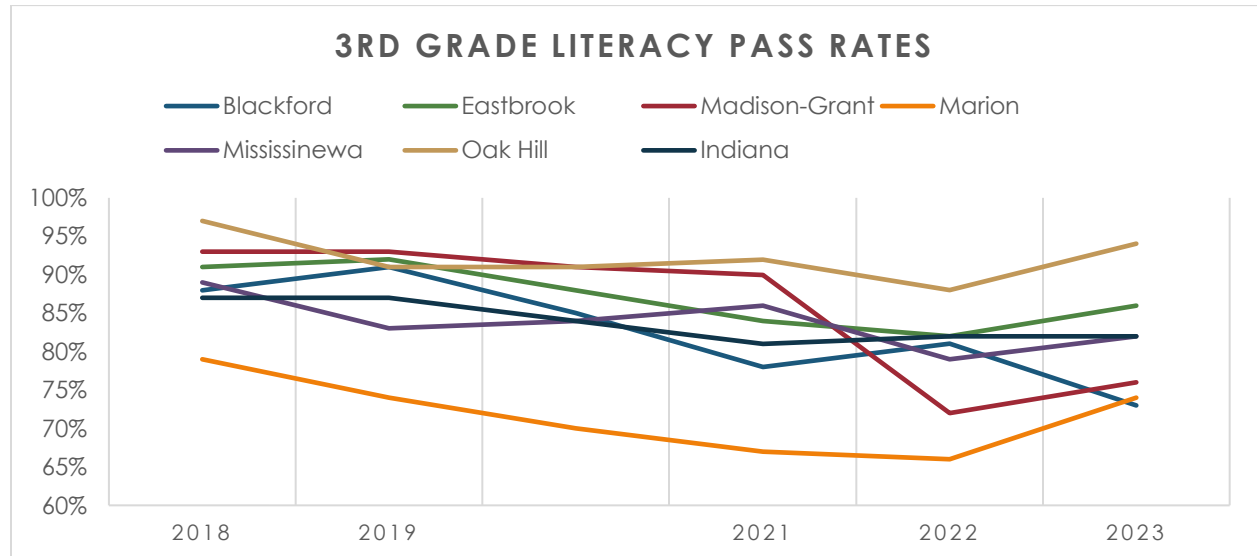
School district Map

A total of 12,486 students are currently enrolled in public schools across the two counties. This does not include private schools or homeschooled children. According to Census Bureau estimates, about 87% of Blackford's youth ages 5-19 are enrolled in some type of school, whereas only 79% of Grant County's children are enrolled. This could be problematic given that schools are often the first referrals for children in need of special education services and mental health services. Twenty percent of Blackford County School's students receive special education services. In Grant County, the rates vary, with Oak Hill (14%) having the lowest and Madison-Grant having the highest (21%).

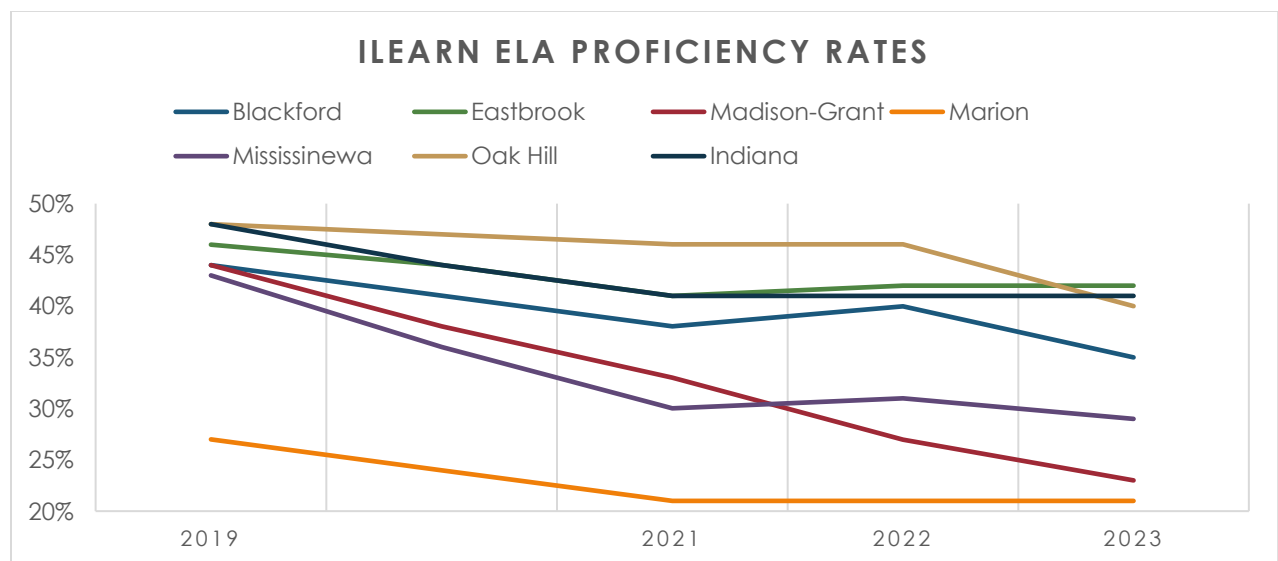


## LITERACY RATES

All school districts have seen a decline in 3<sup>rd</sup> grade literacy rates over the last five years<sup>5</sup>. The IREAD-3 was not administered in 2020 due to the pandemic shutdowns. While all districts have started to regain learning loss, districts such as Marion Community Schools and Blackford County Schools have much room for improvement to meet pre-pandemic levels.



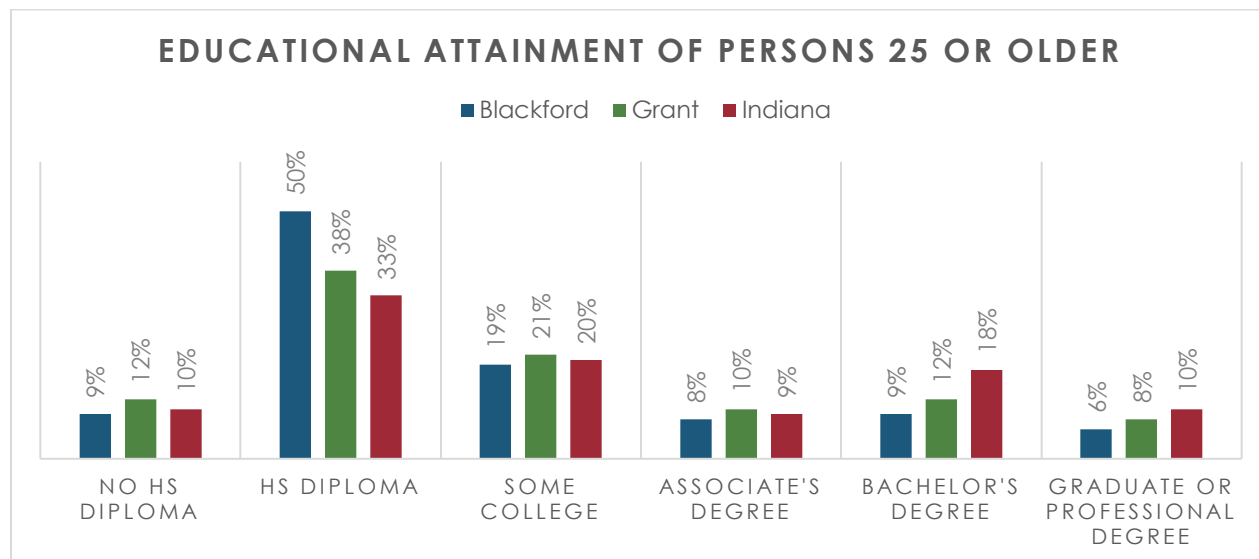
The ILEARN was also not administered in 2020. None of the six school districts in the service area have had more than half of their students meet proficiency levels in the English and Language Arts section of the test<sup>6</sup>. Marion Community Schools struggles with extremely low proficiency rates (21% in 2023).



## EDUCATIONAL ATTAINMENT

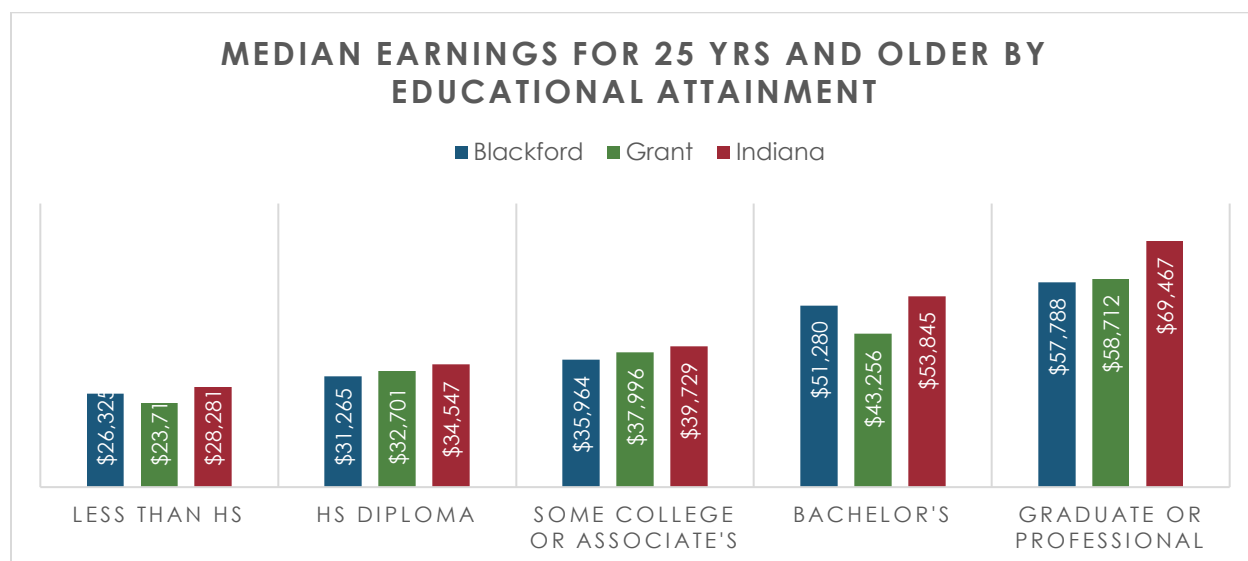
Blackford and Grant Counties have lower educational attainment than the state rates. Over half (51%) of the service area has a high school diploma or less, with Blackford County having a higher rate than Grant County. Grant County likely has a higher rate of college-

educated people because of the jobs available in healthcare, business, education, and higher education that are not available in Blackford County.



The service area has an educational attainment of 19% of its residents 25 and older with bachelor's degrees or higher. This is very low compared to the state rate of 28%. Males have a lower rate in the area (18%) versus females (19%). This discrepancy also holds for any postsecondary education, with 47% of men holding at least some college while 51% of women do.

Educational attainment is directly tied to income and future earning potential. Higher incomes have been associated with improved mental health by reducing psychological distress and increasing access to services.



## HOUSING

Of the over 31,000 households in the service area, almost a quarter (24%) spend 30% or more of their monthly income on housing costs, including rent and mortgages. Blackford has a higher rate than Grant County. Renters face heavier cost burdens than mortgage holders, with 40% of all renters in the service area having high housing costs compared to 21% of mortgage holders.

Additionally, about a quarter of housing units (24%) had at least one or more substandard conditions, including incomplete plumbing facilities, incomplete kitchen facilities, multiple occupants per room, or high-cost burden. A majority of units meeting substandard conditions were for high-cost burdens. However, over 1,200 housing units in the service area do not have adequate kitchen facilities (refrigerator, sink with faucet, and stove or range).

The service area also has a higher rate of evictions than the state, with almost 6% of renters being evicted in 2016. Though this data is older, the service area has had a trend of high eviction filings over the last two decades. Most filings have occurred in Grant County. Additionally, Blackford and Grant Counties have a higher rate (11% combined) of vacant housing than the state (9%).

## HEALTH FACTORS AND SOCIAL DETERMINANTS OF HEALTH

### HEALTH RANKINGS

According to County Health Rankings, Blackford and Grant Counties are ranked some of the least healthy in the state. Both counties have higher rates than the state for adult smoking, adult obesity, and physical inactivity.

## Blackford, IN

2023 ▾

Rank #82 of 92 ranked counties in [Indiana](#)

[Download Indiana data sets](#)

### Health Outcomes

Health outcomes represent how healthy a county is right now, in terms of length of life but quality of life as well.

Blackford (BL) is ranked among the least healthy counties in Indiana (Lowest 0%-25%).



### Health Factors

Health Factors represent those things we can modify to improve the length and quality of life for residents.

Blackford (BL) is ranked among the least healthy counties in Indiana (Lowest 0%-25%).



7

## Grant, IN

2023 ▾

Rank #89 of 92 ranked counties in [Indiana](#)

[Download Indiana data sets](#)

### Health Outcomes

Health outcomes represent how healthy a county is right now, in terms of length of life but quality of life as well.

Grant (GR) is ranked among the least healthy counties in Indiana (Lowest 0%-25%).



### Health Factors

Health Factors represent those things we can modify to improve the length and quality of life for residents.

Grant (GR) is ranked among the least healthy counties in Indiana (Lowest 0%-25%).



8

## OBESITY, PHYSICAL ACTIVITY AND NUTRITION

Of the adults in the service area, 43% in Blackford and 39% in Grant are obese with body mass indices of 30 or greater<sup>9,10</sup>. The state rate is 37% and is ranked 38<sup>th</sup> in the country<sup>11</sup>. The rates have consistently increased for the last three decades. Indiana ranks 15<sup>th</sup> in childhood obesity, with 30% of children ages 10-17<sup>12</sup> being overweight or obese.

About 29% of adults in both counties report not participating in any physical activity outside of work. This is higher than the state rate of 26%<sup>13</sup>. According to the National Survey of Children's Health, Indiana ranks 11<sup>th</sup> in the country for children ages 6-17 who are physically active at least 60 minutes daily (25%)<sup>14</sup>.

Of the 20 Census tracts in Blackford and Grant counties, 6 are considered low-income and have low access to nutritious food within a mile for urban areas. The other 14 tracts are not considered low-income but still have low access to food, measured at one mile for urban areas and 10 miles for rural areas<sup>15</sup>. There are 14 grocery stores in the service area catering to over 78,000<sup>16</sup>. However, there are 93 SNAP-authorized retailers throughout the two counties<sup>17</sup>. This means that many people who utilize SNAP benefits likely purchase at least some of their groceries at retailers that do not provide fresh fruits and vegetables or fresh meat, such as gas stations and dollar stores.

## INSURANCE

As of 2020, the service area had uninsured rates on par with the rest of the state- about 9% of people under 65 were without insurance. However, Indiana recently began administratively disenrolling public insurance subscribers who have not updated their

information properly since the end of the federal public health emergency and expansion of benefits. Between April and September 2023, over 240,000 people were removed from the program<sup>18</sup>. Thirty-two percent of the disenrollments were children under 18 years old.

## QUALITY OF ENVIRONMENTAL FACTORS

Blackford and Grant Counties have better air quality than other counties in Indiana. The average ambient particulate matter of 2.5 is 8.7% of days in a year compared to 9.46% for the state. In 2019, the service area had no days where the air quality exceeded the National Ambient Air Quality Standard<sup>19</sup>.

Many of the homes in Blackford and Grant counties were built before 1950. About 42% of the homes in Blackford and 28% in Grant were built before 1950 and have the potential to expose families to lead poisoning<sup>20</sup>.

The Social Vulnerability Index (SoVI) measures the extent of certain social conditions, such as high poverty, crowded housing, lack of transportation, etc. that impact the community's ability to withstand a disaster. A score closer to 1.0 is considered more vulnerable. The combined score for the report area is 0.68, with Blackford being 0.44 and Grant scoring 0.73. The state score is 0.46<sup>21</sup>.

## LOCAL STATISTICS ON MENTAL WELL-BEING

Highlights:

- ❖ Both counties have high rates of poor mental health days.
- ❖ Grant County mental health screenings show higher rates of depression and suicidal ideation than Blackford County.
- ❖ Students with depression, anxiety, and substance use are concerns for school staff.
- ❖ Youth seem to prefer alcohol, vaping, and marijuana to other drugs.

## POOR MENTAL HEALTH DAYS

County Health Rankings<sup>22,23</sup> uses the Behavioral Risk Surveillance System to monitor health and mental health behaviors and outcomes. The most recent data available was collected in 2020.

- Both counties have a higher frequency of poor mental health days than the state. Adults in Grant County reported their mental health was not good on 5.2 of the previous 30 days, while Blackford was 5.1. Both counties have experienced an increase of self-reported poor mental health days in the last decade.
- Additionally, both counties had 17% of adults report experiencing poor mental health for 14 or more of the last 30 days.

## DEPRESSION AND SUICIDE



According to 327 responses to Mental Health America's self-reported mental health screening<sup>24</sup> of the PHQ-9 between 2020-2023, Grant County, more so than Blackford County residents, are at risk for depression and suicide.

- 155.13 per 100,000 people in Grant County and 102.15 per 100,000 people in Blackford County are at risk for severe depression.
- 144.79 per 100,000 in Grant County and 78.58 per 100,000 in Blackford County reported frequent suicidal ideation.

The Indiana Youth Survey from 2022<sup>25</sup> showed that 34% of middle school and high school students in Region 5, which includes Grant, Blackford, Delaware, Hamilton, Hancock, Henry, Jay, Madison, Randolph, Tipton, and Wayne Counties, felt sad or hopeless for two or more weeks in the past year. This is an increase from 28% in 2016. Additionally, 18% considered suicide in the past year, while 13% developed a plan for suicide, also slightly increased from 15% and 12%, respectively in 2016.

According to the survey of school staff, many see anxiety, anger/fighting, stress, depression, and suicidal ideation as their top concerns for students. However, those concerns vary by grade level.

- Elementary staff are concerned with anxiety and anger/fighting the most.
- The top concerns for middle school students are stress, depression, and anxiety.
- High school staff see substance use, anxiety, and suicidal ideation as their top concerns.
- Though not a top concern for some, staff also noted that several students experienced grief and losing parents/family members over the last few years.

## TRAUMA

Mental Health America's self-reporting dashboard<sup>26</sup> also includes information about trauma and psychosis.

- An estimated 293.5 people per 100,000 identify as trauma survivors in the service area.
- Additionally, its self-report screening estimates 92 people per 100,000 in Blackford and Grant Counties have PTSD.
- Finally, self-report screenings of the PQ-B estimate 84.57 people per 100,000 are at risk of psychotic-like experiences.

## CHILDREN IN NEED OF SERVICES (CHINS)

In Blackford County, the number of children in foster care has decreased over the last couple of years, while Grant County remained steady. In 2022, 52 children in Blackford were in care compared to 69 in 2021<sup>27</sup>. However, Grant County went from 377 in 2021 to 371 in 2022. According to the Indiana Department of Child Services, a total of 27 children were

removed from their homes in 2022, and 17 of those were due to parental alcohol or drug use. In Grant County, 76 of the 114 children removed from their homes were because of parental alcohol or drug use. These rates (63% and 67%) are higher than the state rate of 60% of children being removed from their homes due to parental alcohol or drug use<sup>28</sup>.

## Violence and crime

According to the Indiana Youth Survey, about 23% of students report that their parents or guardians have served time in prison or jail during their lifetime.

## SUBSTANCE USE

### ALCOHOL

According to the 2020 Risk Behavior Surveillance System<sup>29,30</sup>, both counties are on par with the state's rate (18%) of adults reporting excessive drinking. However, the counties have high rates of alcohol-related driving deaths. Between 2016 and 2020, an estimated 40% of driving deaths in Blackford and 24% in Grant were related to alcohol impairment, compared to 19% for the state.

The counties have a slightly lower rate of alcohol sales outlets than the state rate of 22.7 outlets per 100,000 people<sup>31</sup>. Of those, almost 7% of outlets monitored in 2022 in Grant County were found to be non-compliant regarding minimum age laws.

Youth alcohol use has declined in the last several years, and generally, older students have higher usage rates than middle school students. According to the 2022 Indiana Youth Survey<sup>32</sup>, Region 5 tends to have a lower rate of alcohol use among students than the state average in the high school ages. Approximately 81% of students report they have never drunk alcohol. However, middle schoolers in Region 5 showed higher use rates than the state rate in 2022. Depending on the grade, the usage rate for Region 5 is between 6-15% compared to the state rate of 20% for 12<sup>th</sup> graders. Students in Region 5 also have lower rates of binge drinking than the state. Five percent of seniors in Region 5 reported binge drinking in the last two weeks compared to 8% statewide.

### TOBACCO AND VAPING

The 2020 Risk Behavior Surveillance Survey<sup>33,34</sup> also revealed that Blackford and Grant counties have higher rates of adult smoking than the state and nationally. Just under a quarter of adults in Blackford (24%) and Grant (23%) smoke cigarettes, compared to 20% in Indiana and 16% nationally. Access to tobacco is also easier in the service area than in the state<sup>35</sup>. Both counties have over 17 retail sources for tobacco per 10,000 compared to the state's average of 11 per 10,000. Those outlets were found to be in compliance with the minimum age laws in 2022.

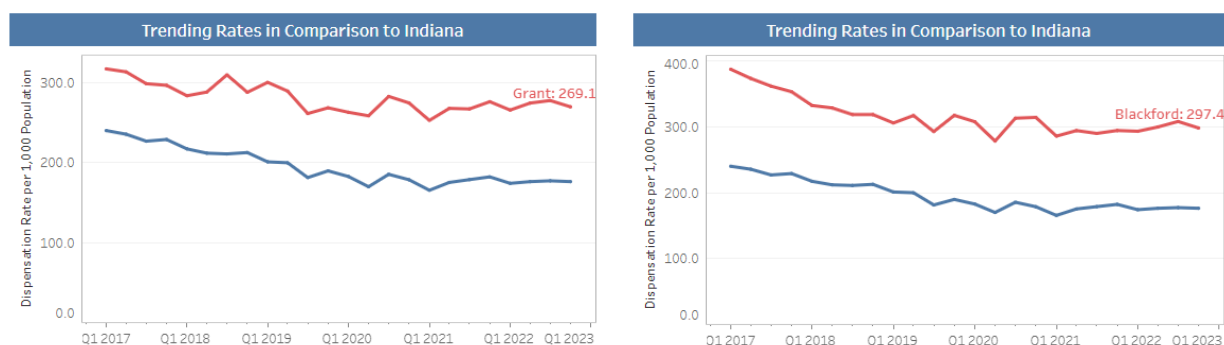
According to the Indiana Youth Survey from 2022<sup>36</sup>, youth tobacco use via cigarettes, cigars, smokeless tobacco, or pipe is very low- under 2% for Region 5. However, the use of

electronic vaping products is between 8-13% for grades 7-12. Middle school usage in Region 5 is significantly higher than the state rates, even though the rates for 11<sup>th</sup> and 12<sup>th</sup> grades are lower. About 84% of students in Region 5 have never vaped. In Indiana, teen vape usage has decreased since 2018.

## OPIOIDS AND OTHER DRUGS

In 2022, the service area saw 46 hospitalizations and 322 emergency department visits for any type of drug. Both counties reduced these rates from 2021<sup>37</sup>. Between 2018 and 2020, both counties had higher rates of drug overdose deaths than the state. Grant County<sup>38</sup> had a rate of 34 per 100,000 people, Blackford was 31 per 100,000, and the state was 28 per 100,000.

In Indiana, the top five opioids used are hydrocodone, acetaminophene: oxycodone, naloxone, tramadol, and oxycodone. Blackford and Grant Counties have a much higher dispensation rate of prescription opioids than the state. In the fourth quarter, Blackford dispensed 297.4 opioids per 1,000 people, while Grant County dispensed 269.1 per 1,000 compared to the state's 175.6 per 1,000<sup>39</sup>.



In 2020, Blackford had 3 deaths from opioid poisoning, while Grant had 26<sup>40</sup>. In 2019, both counties had higher rates of non-fatal opioid emergency department visits per 100,000 people, with Blackford at 119.1 and Grant at 82.1 compared to the state's 75.2<sup>41</sup>,

The Indiana Youth Survey shows that drug use beyond alcohol and vaping is relatively low. Only 7% of youth in Region 5 used marijuana in the previous 30 days in 2022 and 2020. Additionally, 3% reported using over-the-counter drugs to get high in the past month. These were the only two drugs listed with any substantial use reported. Only 89% of middle school and high school students reported never trying marijuana, and 97% for unprescribed prescription drugs. Other drugs, such as cocaine, inhalants, and methamphetamines, did not appear to be popular with students experimenting with drugs.

## MENTAL HEALTH SERVICES AND WORKFORCE

### COMMUNITY MENTAL HEALTH

Within Blackford and Grant Counties, the primary mental health providers include Radiant Health, Meridian Health Services, and Bowen Center. Private counseling services and specialty services such as Veteran's Affairs are also available in the area. However, Radiant Health is the only organization providing a full-service location in Blackford County. Meridian Health Services offers two locations in Marion, both in the northern part of the city. Bowen Center provides community-based services in Grant and Blackford Counties but does not have a permanent facility. Their services tend to be school or home-based or provided in conjunction with partners. Radiant Health offers 4 locations in Marion and 1 in Hartford City.

Blackford, unlike Grant, has an extremely poor ratio of mental health providers per capita. In 2022, for every 3,020 people in Blackford, there was 1 provider<sup>42</sup>. In Grant, there was 1 provider for every 350 people<sup>43</sup>. While Grant's ratio is much better than Indiana as a whole, it is close to the national average of 340:1. However, KFF estimates that the U.S. is still 27% short of meeting the mental health needs of our communities<sup>44</sup>.

### **MENTAL HEALTH AND SUBSTANCE USE DISORDER PROGRAMS IN SERVICE AREA:**

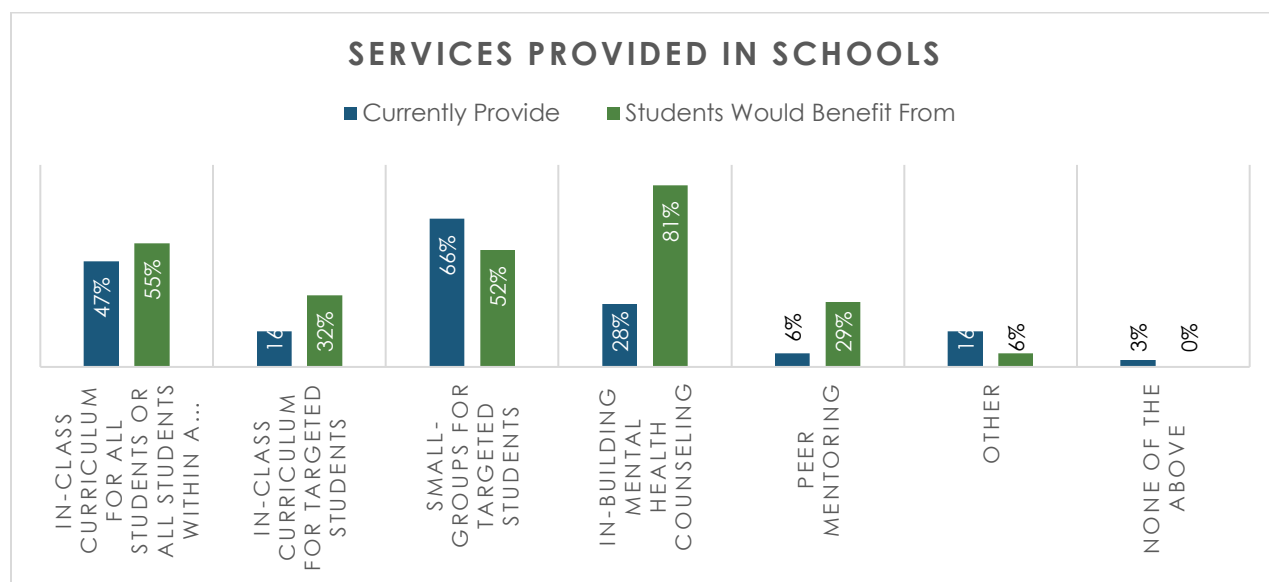
- Hope House (transitional house)
- Grant County Substance Abuse Task Force (collaboration)
- Grant County Rescue Mission (residential addiction services and transitional house)
- Agape Recovery House (residential addiction services)
- CORE Program
- Systems of Care (collaboration)
- Bowen Center
- Meridian Services (full-service)
- Employee Assistance Programs
- Behavior Associates (autism services)
- Living Forward (autism services)
- Life Center Counseling
- Hopebridge Autism Therapy Center

## **SCHOOL MENTAL HEALTH**

Indiana also struggles with adequate numbers of school psychologists, social workers, and counselors. In Blackford, The ratio for school psychologists in Blackford is 1,552:1, social workers is 776:1, and counselors is 388:1. In Grant, the ratios are 5,285:1 for school psychologists, 587:1 for social workers, and 960:1 for counselors<sup>45</sup>. While these professionals are school-based, their position descriptions can include many more duties outside of mental health or social-emotional learning. School psychologists tend to focus on individualized learning plans for students requiring special education services. Counselors' duties often include course planning, career guidance, testing, and much more.

In the survey of school staff, responses varied on the depth and breadth of mental health and social-emotional learning programming provided at the school. Of the 32 responses across the districts, 9 (28%) reported offering in-building mental health counseling for their students. Many schools (66%) offer small-group skill-building or supportive groups for

targeted students. Less than half of respondents (47%) reported they offer a Tier 1, or all-student, social-emotional learning curriculum. However, school staff responded that they believe students would benefit from Tier 1 in-class curriculum (55%), in-building mental health counseling (81%), and peer mentoring (29%). An additional two staff mentioned skills coaching for students.



Based on the survey, most schools do not utilize a uniform assessment for evaluative mental well-being for their students. Most schools use self, teacher, and parental reports to speak with the students regarding their mental health. Some schools do routine classroom check-ins, but it is based on student self-reports. Only a couple of schools mentioned screeners or assessments that are used routinely.

In addition to student mental well-being, school staff mental health has come to the forefront during the pandemic. Of the survey respondents, 100% said their staff would benefit from mental wellness programming or services.

School staff also mentioned the need for training on student mental health. Topics requested included

- Anger/de-escalation
- Substance use/vaping
- Grief
- Stress
- Suicide
- Trauma
- Family dynamics
- Odd/ADHD/ASD classroom supports
- Family engagement
- Anxiety
- Depression
- Self-harming
- Universal SEL and mental health lessons
- Self-regulation
- Behavior management
- Solution-focused brief therapy
- Motivational interviewing
- Low self-esteem
- Developing positive coping mechanisms

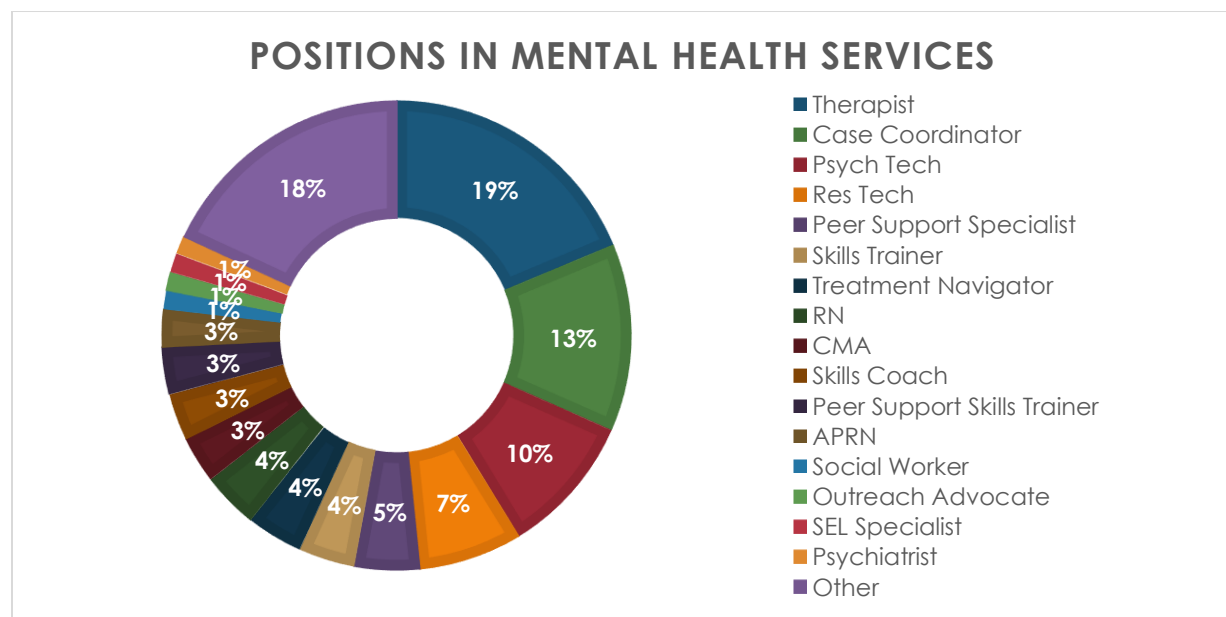
- Recognizing students in need

## RADIANT STAFFING

Radiant Health has experienced growth in recent years. In 2022, the Family Service Society and Grant Blackford Mental Health merged to form Radiant Health. Two recent developments are the development of school-based services and a mobile crisis unit. The organization has a strong partnership with Mississinewa Community Schools and provides social-emotional learning training, programming, and school-based counseling. Radiant Health recently received mobile crisis status from the state. This unit is on-call for mental health emergencies in the community and to answer 988 callouts.

At Radiant Health, 156 employees work directly in mental health services across their programming and locations. Twenty-four employees are credentialed as licensed counselors or social workers (LMHC, LCSW, LSW), with an additional 7 MSWs that are not licensed. All licensed staff are credentialed to accept all private and public insurance. There are 20 Case Coordinators who have bachelor's degrees in social work or another field.

In addition to mental health professionals, Radiant Health employs fifty-four medical professionals and technicians for its inpatient and residential programming. The facilities have 10 Advanced Practice Nurse Practitioners and Registered Nurses. There are two psychiatrists on staff.



In speaking with Radiant Health staff, priorities in upcoming hires include licensed therapists, registered nurses, and peer support staff. Recruitment has been difficult given the credentials and specialized experiences needed for these positions.

## BARRIERS TO ACCESS

### TRANSPORTATION

Transportation could be a struggle for some service area residents, especially those living outside of Marion. The only public transit system in the area serves Marion and offers five routes through the city. The Marion Transit System is free to use and provides on-demand rides for those needing assistance. However, the system only operates from 7:00 AM-5:00 PM, Mondays-Fridays, and does not operate on holidays. If someone lives outside of Marion, they are dependent on personal vehicles or medical transport services.

In Blackford, an estimated 10% of households have no vehicle available compared to 7% in Grant County<sup>46</sup>. This can pose many issues, considering over half (54%) of Blackford residents over 16 who work do so out of the county. This is also true for 20% of Grant County's workers. Additionally, 34% of Blackford workers commute 30 minutes or more to work<sup>47</sup>.

### RECRUITMENT AND RETENTION OF STAFF

Radiant Health competes with Meridian and Bowen Center for mental health professionals within the service area. However, the service area lacks credentialed professionals, especially nurses and therapists. With only 11% of the service area having a bachelor's degree and 8% having a graduate or professional degree, the educated workforce specializing in mental health care is not readily available. Therefore, Radiant Health needs to attract credentialed professionals from out of the counties. Given that Radiant Health site between Indianapolis and Fort Wayne, two major cities with large health and mental health care systems, attracting out-of-county talent is difficult. Radiant Health is likely not able to compete with the salary and benefits available at some organizations in Fort Wayne and Indianapolis. For instance, registered nurses in Fort Wayne and Indianapolis can earn \$10,000-30,000 more than what Radiant Health can provide. Additionally, many jobs offer telehealth options and student loan reimbursement benefits.

In 2022, over half (54%) of Radiant Health's workforce turned over, and an additional 14% left in 2023. Many of the people who left continued to work in the field but found positions that offered higher pay or more flexible working conditions.

An area of recruitment that Radiant Health should explore is the diversity of its workforce. Most of Radiant Health's management and therapy staff are white. Some programs, like the Assertive Community Treatment (ACT) program, serve a disproportionate number of BIPOC clients. Thirty percent of ACT clients are Black or African American compared to only 6% of the service area. Given that Black and African American people are often overrepresented in jails and prisons and over or underdiagnosed with certain conditions, having a culturally competent workforce is crucial for clients<sup>48</sup>.

### STIGMA

In a conversation with Radiant Health consumers, stigma was a concern in the community, both of mental health in general and of Cornerstone Behavioral Health, a pre-merger facility of Grant Blackford Mental Health.

It is estimated that over half (56%) of people with mental illness do not seek help<sup>49</sup>. In addition to concerns about accessing mental health services, stigma is a leading cause for people not seeking services. Researchers have identified that stigma can be categorized as public stigma, self-stigma, and institutional stigma, which can all influence the community, culture, and religion<sup>50</sup>. Incorrect perceptions of people with mental illness, such as they are dangerous or incompetent, create a marginalized class that people want to distance themselves from. People's self-stigma of mental health can have harmful effects, including reduced hope, lower self-esteem, increased psychiatric symptoms, difficulties with social relationships, reduced likelihood of staying in treatment, and difficulties at work. Institutional stigma embeds those incorrect prejudices against people with mental illness into our laws, hiring practices, and organizational policies.

The stigma against seeking help for mental illness is also impacted by the services available to the community. The consumers stressed that Cornerstone did not have a good reputation in the community, and many community members actively refused to go to the facility. This perception is reinforced by the online reviews still connected to the Cornerstone name. While many people may not appreciate the time spent in inpatient treatment, especially if it is court-ordered, consumers of their standard outpatient services did not seem satisfied. The Google reviews show Cornerstone has a 1.5 out of 5 star rating. Additional poor reviews can be found on websites that help people search for rehab centers and employment sites. Distancing itself from the Cornerstone name should help Radiant Health mitigate some of the poor reputation associated with the building and service.



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## **DCO Agreement for Employment Services**

This PURCHASE OF SERVICES AGREEMENT ("the Agreement") is entered into as of the 1st day of October 2021, between Grant Blackford Mental Health d/b/a Radiant Health Services ("GBMH") and Carey Services, Inc. ("Carey Services") (hereinafter referred to individually as a "Party" and collectively as the "Parties").

### **WITNESSETH**

WHEREAS, Grant Blackford Mental Health is a 501 (c)(3) Community Mental Health Center (CMHC) organized and existing under the laws of the State of Indiana and is working toward recognition as a Certified Community Behavioral Health Center ("CCBHC") under Medicaid by the State of Indiana pursuant to the Protecting Access to Medicare Act of 2014 ("PAMA");

WHEREAS, Carey Services is a community-based human services organization specializing in the care and support of prenatal mothers, children birth to three years of age in evidence-based early childhood education services, and people of all ages with varying levels of disabilities. Carey Services is organized and furnishes employment services under the laws of the State of Indiana;

WHEREAS, as a CCBHC, Grant Blackford Mental Health is committed to furnishing integrated and coordinated care that addresses all aspects of a person's health, consistent with Section 2402(a) of the Affordable Care Act ("ACA");

WHEREAS, Grant Blackford Mental Health seeks to have Carey Services serve as a Designated Collaborating Organization ("DCO") for purposes of furnishing certain employment services to Grant Blackford Mental Health's Clients; and

WHEREAS, Grant Blackford Mental Health seeks to purchase, and Carey Services seeks to provide, employment services for Grant Blackford Mental Health's Clients;

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and for good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, and intending to be legally bound hereby, the Parties agree as follows:

### **SECTION 1. OVERVIEW.**

1.1 Scope of Services. Grant Blackford Mental Health shall purchase employment services, as set forth in Exhibit A, attached hereto and incorporated by reference herein (collectively the "Employment Services") from Carey Services.

1.2 Person and Family-Centered Care. Carey Services shall furnish Employment Services and coordinate care with Grant Blackford Mental Health in a manner that aligns with Section 2402(a) of the ACA, reflecting person- and family-centered, recovery-oriented care, being respectful of the individual Client's needs, preferences, and values, and ensuring both Client involvement and self-direction of services received. In addition, Employment Services furnished to children and youth shall be family-centered, youth-guided, and developmentally appropriate. Carey Services shall update Grant Blackford Mental Health when changes in a Client's status, responses to treatment, or goal achievement occur that require an update to a Client's treatment plan.

1.3 Quality Standards. Carey Services represents that its provision of Employment services to Grant Blackford Mental Health Client (hereinafter, the "Client") shall meet the same quality standards as equivalent services provided by Grant Blackford Mental Health and shall meet all standards specified by the State of Indiana based upon the needs of the population served.

1.4 Availability of Services. Carey Services shall ensure that Clients will not be denied Employment Services because of (i) their place of residence or homelessness or lack of a permanent address, or (ii) their inability to pay for such services. Carey Services, Inc. shall ensure any Client fees or payments required for Employment services will be reduced or waived, in keeping with Grant Blackford Mental Health's sliding fee discount schedule, to fulfill this assurance.

1.5 Billing Clients/Payers. The Parties acknowledge and agree that all Client receiving Employment Services from Carey Services, Inc. pursuant to this Agreement shall be Grant Blackford Mental Health's Clients. Accordingly, Grant Blackford Mental Health shall be clinically and financially responsible for the Employment Services provided. Grant Blackford Mental Health shall be responsible for billing Clients for all employment services rendered by the Carey Services hereunder, in accordance with Grant Blackford Mental Health's schedule of charges and discounts, and Grant Blackford Mental Health shall retain all payments so collected. Except as provided in Paragraph 1.6, Carey Services shall not seek reimbursement from Clients or from any third-party healthcare payer, including Medicaid or Medicare, for Employment Services rendered by Carey Services pursuant to this Agreement. Carey Services agrees to comply with any reasonable third-party requirements, including, but not limited to, participation in any credentialing process imposed by a managed care entity, for Grant Blackford Mental Health to be eligible to bill for Employment Services. Carey Services shall provide such data necessary, in the appropriate format, to enable Grant Blackford Mental Health to bill any third-party healthcare payer, including Medicaid, for employment services rendered by Carey Services, Inc. pursuant to this Agreement.

1.6 Collection of Client Fees and Cost-Sharing; Administration of Sliding Fee Discount Policy. Notwithstanding Paragraph 1.5, Carey Services shall collect, as Grant Blackford

Mental Health's agent, any Client fees, as well as any copayments, coinsurance, or deductibles that are due at the point of service from Clients for Employment Services provided pursuant to this Agreement. Except as the Parties otherwise specifically agree in writing, Carey Services shall waive or reduce any Client's fee for services, as well as any payer copayments, coinsurance, deductibles, or other cost-sharing obligation, to the extent required by Grant Blackford Mental Health's schedule of discounts policy, attached hereto as Exhibit C and incorporated herein by reference. In addition, Carey Services shall not withhold Employment Services because of any Client's inability to pay the relevant fee for cost-sharing obligation. At the time of conducting the initial diagnostic and treatment planning evaluation and at regular intervals thereafter, Grant Blackford Mental Health shall collect income and other information from Clients and make a determination as to their eligibility under the sliding fee discount schedule. Grant Blackford Mental Health shall furnish to Carey Services on an ongoing basis each Client's eligibility status for the schedule of discounts policy (including the type and level of discount for which the Client qualifies).

1.7 Diagnostic and Treatment Planning Evaluation. Prior to Carey Services' provision of Employment Services to Clients, Grant Blackford Mental Health shall ensure Carey Services, Inc. has access to the applicable Client's comprehensive

person-centered and family-centered diagnostic and treatment planning evaluation, subject to confidentiality requirements described further in Section 12. Carey Services shall furnish Employment Services in accordance with such Client's comprehensive person-centered and family-centered diagnostic and treatment planning evaluation.

1.8 Timely Access to Services. Carey Services shall ensure that Clients are provided with an appointment within ten (10) business days of the requested date for employment services, unless the state, the federal government, or accreditation standards are more stringent. If a Client presents to Carey Services with an emergency or crisis need, Carey Services shall take immediate action, including any necessary referral for outpatient follow-up care.

1.9 Data Tracking. On regular intervals, but at least monthly, Carey Services shall provide Grant Blackford Mental Health with the necessary information in the appropriate form for Grant Blackford Mental Health to collect, report, and track encounter, outcome, and quality data, including, but not limited to data that captures: (1) Client characteristics; (2) staffing; (3) access to Employment Services; (4) use of Employment Services; (5) screening, prevention, and treatment; (6) care coordination; (7) other processes of care; and (8) Client outcomes, to include NOMS data.

## SECTION 2. CAREY SERVICES, INC. REQUIREMENTS.

2.1 Carey Services represents that, during the term of this Agreement, any employee furnishing employment services on behalf of Grant Blackford Mental Health shall do so in



accordance with licensure and scope of practice laws in the State of Indiana and in accordance with generally recognized standards of care.

2.2 Carey Services represents that, during the term of this Agreement, Carey Services and employees carrying out services under this Agreement shall:

2.2.1 be and remain accredited under "CARF" accreditation standards and requirements, be contracted in good standing for employment services with Indiana's Family and Social Services Administration, be legally authorized to furnish employment services in accordance with federal, state, and local laws and have appropriate expertise as per Exhibit C: Employment Specialist: Mental Health Focus Job Description.

2.2.2 act only within the scope of their respective Indiana license, certifications, credentials, or registrations and in accordance with all applicable laws and regulations, including any applicable state Medicaid billing regulations or policies;

2.2.3 be and remain eligible to participate in Medicaid payer with which Grant Blackford Mental Health participates;

2.2.4 comply with Grant Blackford Mental Health's policies and procedures, as applicable, which shall include, but not be limited to, clinical policies, procedures, and protocols; corporate compliance policies, procedures, and protocols; Client privacy and confidentiality policies and procedures; and standards of conduct; where those policies and practices conflict with those of Carey Services, the Parties will work to resolve these conflicts for the good of any regulatory body and as it relates to the benefit and need of services for Clients.

2.2.5 comply with Grant Blackford Mental Health's protocols pertaining to the involvement of law enforcement, which are intended to reduce delays for initiating services during and following a psychiatric crisis;

2.2.6 upon request, participate in Grant Blackford Mental Health's training program, as set forth in Section 3.5;

2.2.7 establish and maintain medical records in accordance with standards prescribed by Grant Blackford Mental Health, utilizing Grant Blackford Mental Health's electronic medical records system in compliance with Grant Blackford Mental Health's Client privacy and security policies;

2.2.8 render services in accordance with Clients' diagnostic and treatment planning evaluation described further below; and

2.2.9 work with Grant Blackford Mental Health on care coordination

activities to ensure optimal access to care for each Client, including both CCBHC services and other primary, preventive, and specialty care services.

2.3 Carey Services shall promptly inform Grant Blackford Mental Health if any of its employees cease to satisfy the requirements set forth in Section 2.2.

2.4 Carey Services shall ensure that Clients have access to Grant Blackford Mental Health's grievance policies and procedures, which satisfy the minimum requirements of Medicaid and other relevant payers and accrediting entities to the extent such grievances are related to the employment services provided by the clinicians pursuant to this Agreement.

2.5 Upon execution of this Agreement and at monthly intervals thereafter, Carey Services shall provide Grant Blackford Mental Health with written attestation that neither Carey Services nor its employed or contracted clinicians providing Employment Services pursuant to this Agreement are an "Excluded Entity/Individual," which is defined for purposes of this Agreement as an individual or entity that (1) is currently listed on the government-wide Excluded Parties List System in the System for Award Management ("SAM"), in accordance with the Office of Management and Budget ("OMB") guidelines at 2 CFR 180 that implement Executive Orders 12549 and 12689; (2) is currently excluded, debarred, or otherwise ineligible to participate in the federal healthcare programs as defined in 42 U.S.C. § 1320a-7b(f) (the "Federal Health Care Programs"); (3) has been convicted of a criminal offense related to the provision of health care items or services but has not yet been excluded, debarred, or otherwise declared ineligible to participate in the Federal Health Care Programs; (4) is under investigation or otherwise aware of any circumstances which may result in such entity or person being excluded from participation in the Federal Health Care Programs; or (5) is in receipt of any notice, whether or not official, of the existence and basis of any action, event, claim, proceeding, or investigation of a clinician providing services to Grant Blackford Mental Health pursuant to this Agreement about which Carey Services is informed (including, without limitation, any report to the National Practitioner Data Bank) instituted by a person, government agency, healthcare facility, peer review organization, or professional society, which involves an allegation of negligent conduct raised against the clinician and/or that could result in the revocation, termination, suspension, limitation, or restriction of the employee's license, or authorization required to provide such employment services pursuant to this Agreement. If the condition described in clause (4) above applies to any of Carey Services' employees, Carey Services shall, upon Grant Blackford Mental Health's request, remove the employee from providing Employment Services pursuant to this Agreement until a final determination is made regarding the aforesaid alleged action, event, claim, proceeding, or investigation.

### SECTION 3. LINGUISTIC AND CULTURAL COMPETENCE; TRAINING

3.1 If, pursuant to this Agreement, Carey Services serves Clients with limited English proficiency ("LEP") or with language-based disabilities, Carey Services shall take



reasonable steps to provide meaningful access to Carey Services Employment Services.

3.2 Carey Services shall provide interpretation/translation service(s) that are appropriate and timely for the size/needs of the LEP Grant Blackford Mental Health Client population (e.g., bilingual providers, onsite interpreters, language telephone line) pursuant to this agreement. To the extent interpreters are used, such translation service providers shall be trained to function in a medical and, preferably, a behavioral health setting. Where possible, Carey Services and Grant Blackford will coordinate for a shared resource for these needs.

3.3 Carey Services shall ensure that auxiliary aids and services for Clients are readily available, Americans with Disabilities Act ("ADA") compliant, and responsive to the needs of Clients with disabilities (e.g., sign language interpreters, teletypewriter lines).

3.4 Carey Services shall ensure that documents or messages vital to a Client's ability to access Employment Services (e.g., registration forms, sliding scale fee discount schedule, after-hours coverage, signage) are available for Clients in languages common in the community served, taking account of literacy levels and the need for alternative formats (for Clients with disabilities). Such materials shall be provided in a timely manner at intake. The requisite languages will be informed by the Grant Blackford Mental Health's needs assessment prepared prior to Grant Blackford Mental Health's CCBHC certification, and as updated.

3.5 Carey Services shall ensure that all staff and clinicians furnishing services pursuant to this Agreement comply with all Grant Blackford Mental Health training requirements. Training shall address cultural competence, person-centered and family-centered, recovery-oriented, evidence-based and trauma-informed care, and primary care/behavioral health integration. Training of Carey Services staff shall occur at orientation and thereafter at reasonable intervals as may be required by the state or accrediting agencies. Training may be provided on-line, and topics will include: (1) risk assessment, suicide prevention, and suicide response; (2) the roles of families and peers; and (3) such other trainings as may be required by the state or accrediting agency on an annual basis. Where certain routine training provided at Carey Services does not cover the above topics, Grant Blackford Mental Health will assure to supplement training by providing training for Carey Services employees pursuant to this agreement for the above topics.

#### SECTION 4. INDEMNIFICATION.

Carey Services and Grant Blackford Mental Health shall mutually defend, indemnify and hold harmless its affiliates' officers, directors, employees, agents, successors, and assignees from and against all losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs, or expenses of whatever kind (including reasonable attorneys' fees) arising out of or resulting from:

- (a) Carey Services Grant Blackford Mental Health or their mutual employees, agents or subcontractors acts or omissions; and

(b) Carey Services' or Grant Blackford Mental Health's breach of any representation, warranty, or obligation under this Agreement, including but not limited to failure to comply with applicable laws or standards.

## SECTION 5. PAYMENT.

5.1 Grant Blackford Mental Health hereby agrees to pay Carey Services, Inc. for the employment services furnished by their employees in accordance with the terms set forth in Exhibit B, attached hereto and incorporated by reference herein. Carey Services shall send the Grant Blackford Mental Health an invoice at the end of each month detailing billable hours worked as set forth in Exhibit A. Grant Blackford Mental Health shall pay undisputed amounts in Carey Services' invoice within 30 days of receiving that invoice. Grant Blackford Mental Health's payment of fees to Carey Services shall cease upon the voluntary or involuntary termination of this agreement for any reason, and Carey Services shall be entitled to receive only such fees which Carey Services has earned, and which remain unpaid at the time of such termination of this agreement.

5.2 . Carey Services is solely responsible for any expenses incurred by employees in connection with the performance of the employment services and, in no event shall the Grant Blackford Mental Health reimburse Carey Services for any such costs or expenses directly, except as provided on Exhibit B.

5.3 All payments to Carey Services specified in this Agreement have been determined through good-faith and arms-length bargaining and are consistent with what the Parties reasonably believe to be within fair market value for the employment services to be provided, unrelated to the volume or value of any referrals or business generated between the Parties.

5.4 Nothing in this Agreement requires, is intended to require, or provides payment or benefit of any kind (directly or indirectly) for the referral of individuals or business to either Party by the other Party. Neither Party shall (1) require its employed and/or contracted professionals to refer Clients to one another (or to any other entity or person); or (2) track referrals for purposes relating to setting the compensation of its employed and/or contracted professionals or influencing their referral choice.

5.5 Grant Blackford Mental Health may withhold or deny payment for any employment services furnished by Carey Services in material breach of a material term of this Agreement or statutes, rules, regulations, and standards of any and all governmental authorities and regulatory and accreditation bodies relating to the provision of employment services provided pursuant to this Agreement, including without limitation the Protecting Access to Medicare Act, Pub. L. No. 113-93 and implementing guidance and all requirements of Medicaid, Medicare, or any other applicable federal or state healthcare programs.

## SECTION 6. INSURANCE OBLIGATION.

6.1 Grant Blackford Mental Health and Carey Services agree to maintain mandatory insurance coverage, including Worker's Compensation, professional liability insurance coverage, and comprehensive general liability coverage for any acts of negligence. Professional liability insurance coverage will be at a minimum of \$1,000,000 per incident and \$3,000,000 in the aggregate. Either party will notify the other at least ten (10) days prior to cancellation or any change in coverage under the policy.

6.2 Grant Blackford Mental Health will require that Carey Services include Grant Blackford Mental Health as a named insured on Carey Services' professional liability insurance policy.

## SECTION 7. ASSURANCE OF CLIENT AND PROVIDER CHOICE.

7.1 The Parties acknowledge and agree that all health and health-related professionals employed by or under contract with either Party, retain sole and complete discretion, subject to any valid restriction(s) imposed by participation in a managed care plan, to refer Clients to all provider(s) that best meet the clinical needs of Clients.

7.2 The Parties acknowledge that all Clients have the freedom to choose (and/or request referral to) any provider of services, and the Parties will advise Clients of such right, subject to any valid restriction(s) imposed by participation in a managed care plan.

## SECTION 8. RECORDKEEPING, REPORTING, AND INFORMATION SHARING.

8.1 Carey Services agrees to permit Grant Blackford Mental Health, the Indiana Department of Mental Health (DMHA) the U.S. Department of Health and Human Services ("HHS"), and the State of Indiana Department of Health to evaluate, through inspection or other means, the quality, appropriateness, and timeliness of services delivered under this Agreement.

8.2 Each Party shall maintain financial records and reports, supporting documents, statistical records, and all other books, documents, papers, or other records related and pertinent to this Agreement for four (4) years from the date of this Agreement's expiration or termination. If an audit, litigation, or other action involving these records commences during this aforesaid four (4) years, each Party shall maintain the records for four (4) years or until the audit, litigation, or other action is completed, whichever is later.

8.3 Carey Services shall make available to Grant Blackford Mental Health, HHS, and the Comptroller General of the United States, or any of their duly authorized representatives, upon appropriate notice, documents, papers, and other records that are pertinent to this Agreement for examination, excerpt, and transcription, for as long as such documents, papers, and other records are retained. This right also includes timely and reasonable access to Carey Services personnel for the purpose of interview and

discussion related to such documents. Carey Services shall, upon request, transfer identified documents, papers, and records to the custody of Grant Blackford Mental Health or HHS when either Grant Blackford Mental Health or HHS determine that such records possess long-term retention value.

8.4 As applicable, Carey Services agrees to assist and cooperate with Grant Blackford Mental Health regarding any audit (and all audit-related requirements and responsibilities) performed in connection with the activities contemplated hereunder. In accordance with Section 4, Carey Services and Grant Blackford Mental Health shall mutually indemnify and hold harmless each organization for any liability associated with audits that result from Carey Services' employees, agents or subcontractors, acts or omissions.

8.5 Grant Blackford Mental Health shall retain exclusive ownership of all information contained in the Clients' Grant Blackford Mental Health medical records, regardless of whether such data and information are in paper or electronic format.

8.6 On a monthly basis, Carey Services shall provide Grant Blackford Mental Health with all data elements necessary to comply with requirements for reporting related to the Substance Abuse and Mental Health Services Administration (SAMHSA) Uniform Reporting System (URS).

8.7 Carey Services and Grant Blackford Mental Health shall develop and implement a plan to improve care coordination for Clients using health information systems including, but not limited to, electronic health records, practice management systems, and billing systems.

8.8 Carey Services employee/s will complete all required Client documentation in Grant Blackford Mental Health's electronic health record (EHR). Grant Blackford Mental Health will provide necessary training to Carey Services employee/s on the EHR and documentation requirements, to include completion of NOMS for all applicable Clients receiving employment services under this agreement.

## SECTION 9. COMPLIANCE WITH APPLICABLE LAW.

Carey Services shall comply fully with all applicable statutes, rules, regulations, and standards of any and all governmental authorities and regulatory and accreditation bodies relating to the provision of employment services provided pursuant to this Agreement, including without limitation PAMA, Pub. L. No. 113-93 and implementing guidance and all requirements of Medicaid, Medicare, and any other applicable federal or state healthcare programs.

## SECTION 10. TERM.

This Agreement's term shall commence on March 1, 2023 (the "Effective Date"), and will terminate on June 30, 2024 unless terminated at an earlier date in accordance with Section 11 of this Agreement.

## SECTION 11. TERMINATION.

11.1 This Agreement may be terminated, in whole or in part, at any time upon the mutual agreement of the Parties.

11.2 This Agreement may be terminated without cause upon 30 days' written notice by either Party.

11.3 This Agreement may be terminated for cause upon written notice by either Party. "Cause" shall include, but is not limited to, the following:

11.3.1 a material breach of any term of this Agreement, subject to a 15-day opportunity to cure and a failure to cure by the end of the 15-day period. This cure period shall be shortened if a shorter period is required by the State of Indiana Department of Health, HHS, the state Medicaid agency, or any other entity by which either Party must be licensed or accredited in order to conduct regular operations;

11.3.2 the loss of either Party's required insurance, as set forth in Section 6;

11.3.3 the loss or suspension of any license or other authorization to do business necessary for either Party to perform services under this Agreement; or

11.3.4 either Party becoming an Excluded Entity/Individual, as set forth in Section 2.5.

## SECTION 12. CONFIDENTIALITY OF CLIENT HEALTH INFORMATION.

12.1 Grant Blackford Mental Health shall ensure that Clients' preferences, and those of families of children and youth and families of adults, for shared information are adequately documented in clinical records, consistent with the philosophy of person and family-centered care. Carey Services agrees to furnish employment services to Clients in accordance with such documented Client preferences.

12.2 Carey Services shall ensure that it and its employees maintain the privacy and confidentiality of all information regarding the personal facts and circumstances of the Clients in accordance with all applicable federal and state laws and regulations (including, but not limited to, the Health Insurance Portability and Accountability Act and its implementing regulations set forth at 45 C.F.R. Part 160 and Part 164 ("HIPAA")), 45 C.F.R. Part 2, and Grant Blackford Mental Health's policies and procedures regarding the privacy and confidentiality of such information. Carey Services represents that, during the term of this Agreement, it shall notify Grant Blackford Mental Health in the event Carey Services becomes aware of any use or disclosure of Client information that violates the terms and

conditions of this Section 12.

12.3 Carey Services shall ensure that its employed and contracted clinicians furnishing services under this Agreement and any directors, officers, employees, agents, and contractors of Carey Services who have access to the Clients' health information are aware of and comply with the aforementioned obligations set forth in this Section 12.

#### SECTION 13. NOTICES.

Any and all notices, designations, consents, offers, acceptances, or other communication required to be given under this Agreement shall be in writing, and delivered in person or sent by registered or certified mail, return receipt requested, postage prepaid, or by electronic mail or facsimile to the following addresses:

If to Grant Blackford Mental Health: Lisa A Dominisse, CEO/President, Grant Blackford Mental Health, 505 N Wabash Avenue, Marion, IN 46952; [ldominisse@getradiant.org](mailto:ldominisse@getradiant.org); 765-662-3971.

If to Carey Services: Jim Allbaugh, President/CEO, Carey Services, Inc., 2724 S. Carey Street, Marion, IN 46953; [jallbaugh@careyservices.com](mailto:jallbaugh@careyservices.com); 765-668-8961 (ext. 102).

The foregoing addresses may be changed and/or additional persons may be added thereto by notifying the other Party hereto in writing and in the manner hereinafter set forth. All notices shall be effective upon receipt.

#### SECTION 14. INDEPENDENT CONTRACTORS.

The Parties shall remain separate and independent entities. Neither of the Parties shall be construed to be the agent, partner, co-venturer, employee, or representative of the other Party.

#### SECTION 15. DISPUTE RESOLUTION.

Any dispute arising under this Agreement shall first be resolved by informal discussions between the Parties, subject to good cause exceptions, including, but not limited to, disputes determined by either Party to require immediate relief (e.g., circumstances under which an extended resolution procedure may endanger the health and safety of Clients). Any dispute that has failed to be resolved by informal discussions between the Parties within a reasonable period of time of the commencement of such discussions (not to exceed thirty (30) days) may be resolved through any and all means available.

#### SECTION 16. GOVERNING LAW.

This Agreement shall be interpreted, construed, and governed according to the laws of the State of Indiana.

#### SECTION 17. SEVERABILITY.

If any term or provision of this Agreement or the application thereof to any person or circumstance shall to any extent be invalid or unenforceable, the remainder of this Agreement or the application of such term or provision to persons or circumstances, other than those to which it is held invalid or unenforceable, shall not be affected but rather shall be valid and enforceable to the fullest extent permitted by law. In such event, the parties shall in good faith attempt to renegotiate the terms of this Agreement.

#### SECTION 18. THIRD PARTY BENEFICIARIES.

The Agreement is not intended to benefit, and shall not be construed to benefit, any person or entities other than the Parties hereto. This Agreement is not intended to create any third-party beneficiary right for any other person or entities.

#### SECTION 19. ASSIGNMENT.

Neither Party may assign or transfer this Agreement, or its rights and obligations hereunder, without the other Party's express, prior written consent. Any assignment attempted without such consent shall be void. The provisions of this Agreement shall be binding upon and shall inure to the benefit of the Parties hereto and their duly authorized transferees and assigns.

#### SECTION 20. ENTIRE AGREEMENT.

This Agreement represents the Parties' complete understanding regarding the subject matter herein. This Agreement supersedes any other agreements or understandings between the Parties, whether oral or written, relating to the subject matter of this Agreement. No such other agreements or understandings may be enforced by either Party nor may they be employed for interpretation purposes in any dispute involving this Agreement.

#### SECTION 21. AMENDMENTS.

Any amendment to this Agreement, inclusive of the Exhibits, shall be in writing and signed by both Parties.

#### SECTION 22. HEADINGS AND CONSTRUCTION.

All headings contained in this Agreement are for reference purposes only and not intended to affect in any way the meaning or interpretation of this Agreement.

#### SECTION 23. AUTHORITY.



Each signatory to this Agreement represents and warrants that he or she possesses all necessary capacity and authority to act for, sign, and bind the respective entity on whose behalf he or she is signing.

SECTION 24. COUNTERPARTS.


This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which shall together be deemed to constitute one agreement.

**Signature page to follow.**



**IN WITNESS WHEREOF**, the Parties have caused this Agreement to be executed as of the date set forth above by their duly authorized representatives.

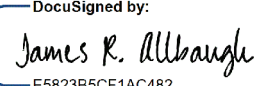
**Grant Blackford Mental Health  
d/b/a Radiant Health Services**

By:  \_\_\_\_\_  
DocuSigned by:  
3DE7FBA6A465457...

Lisa A. Dominisse, CEO/President

Date: 6/6/2023 | 4:35:03 PM EDT

**Carey Services, Inc.**

By:  \_\_\_\_\_  
DocuSigned by:  
E5823B5CF1AC482...

James R. Allbaugh, President/CEO

Date: 6/6/2023 | 8:38:25 AM EDT

### Exhibit A: **Scope of Services**

Carey Services shall provide employment services for Grant Blackford Mental Health to ensure collaborative services for individuals with co-occurring disorders who need assistance in the area of employment with service provision through the employment specialist. The overall goal will be to achieve stable community employment in an integrated setting.

Carey Services employment specialist will ensure the following:

1. Clients must be seen in (7) days of Client assessment identifying employment service needs.
2. Before beginning employment services with client, the client must have a treatment plan completed in accordance to Grant Blackford Mental Health specifications. This must be within the (7) days post-assessment.
3. Employment services will begin once treatment plan is completed.
4. Employment specialist will maintain concurrent documentation, meaning documentation needs to be completed the day of the service, in Grant Blackford Mental Health's EHR.
5. Employment specialist will utilize Grant Blackford Mental Health's case management forms and billing codes for service documentation.
6. Employment specialist will complete Supported Employment Indicators Form within the Case Management Form. This must be completed for each Client receiving employment services.
7. Upon entering a Client in employment services, a release of information will be secured by the employment specialist and will be maintained throughout the course of services that reflects consent for Carey Services and Grant Blackford Mental Health to coordinate services and share information pertinent to employment services delivery.
8. Carey Services' leadership and Employment Specialist will attend a collaborative monthly staffing meeting with Grant Blackford Mental Health to review cases and to assess successes and challenges of the employment services program collaboration.
9. Grant Blackford Mental Health will hold, and Carey Services' representative will attend, quarterly case reviews of 5-10 client charts to ensure that services and documentation are being kept to fidelity. This will include ensuring that a) the Supported Employment Indicators forms are being filled out accurately, b) treatment plans are being completed and updated appropriately, and c) that case management documentation is accurate.
10. **Definitions of VRS services to be provided under this agreement:**
  - **A. VR IPS Career Profile:**
    - Service Definition: This service is provided in place of Discovery services for IPS participants. One of the principles of IPS is to rapidly engage participants in their job search and therefore it is anticipated that the Career Profile will be completed within 30 days to identify vocational interests, career goals, preferences, transferable skills, etc., discuss disability disclosure, explore training needs, and to identify an appropriate vocational goal.
    - Documentation Requirements: The Discovery Profile will be used to document activities and identify the proposed vocational goal. Only the relevant sections of the Discovery Profile need to be completed. Section 1. Discovery Activities is optional. It should include any activities completed such as job shadows,

informational interviews, etc. but is not necessary if no such activities were completed. Section 2. Putting what you learn into action must be completed as this information should be gathered through meeting(s) with the participant and employment specialist, review of collateral, and other activities completed. Section 2 is the considered the Career Profile documentation. If billing is submitted prior to completion of the career profile and submission of the relevant sections of the Discovery profile, the monthly progress summary should be completed and submitted with billing.

- **B. VR IPS Supported Employment:**

- Service Definition: Supported Employment (SE) services are ongoing support services and other appropriate services needed to support and maintain an individual with a MSD in SE for a period generally not to exceed 24 months. SE services, such as job coaching, are for individuals who have SE and long-term supports identified on the IPE. Carey Services will provide needed on-site or off-site supports with the goal of stabilization for the participant, such as development of natural supports, identification of reasonable accommodations, or other supports.
- Documentation Requirements: Please refer to the [Indiana VR Manual of Employment Services](#) for documentation requirements.

- **C. VR IPS Employment Services:**

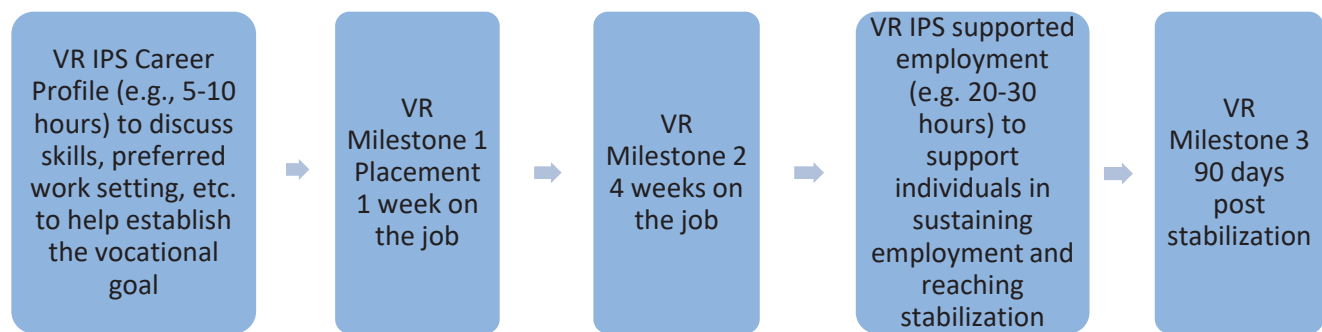
- Service Definition: This service is used for other hourly employment services not defined above, such as hourly job search/job placement activities, and on-the-job supports short-term. Please refer to the [Indiana VR Manual of Employment Services](#) for specific service definitions.
- Documentation Requirements: Please refer to the [Indiana VR Manual of Employment Services](#) for documentation requirements.

**Exhibit B: Compensation Methodology VR IPS Employment Services**

**Compensation by Grant Blackford Mental Health under this agreement for the services delivered by Carey Services fee-for-service shall be as follows:**

- \$50 per billable hour of delivery of VR IPS Career Profile (Service Code: 53-40), VR IPS Supported Employment (Service Code 63-10), or VR IPS Employment Services (Service Code 72-70).

**Basic VR funding structure to be emulated by the service provision under this agreement by Carey Services:**



**\*\*Compensation to Carey Services for start up costs:**

• Staff salary costs:	\$52,552.00
• Staff fringe costs:	\$18,950.00
• Administration fee:	\$10,210.00
Total:	\$81,712.00

\*\*Carey Services will invoice GBMH for the “Compensation to Carey Services for start up costs” portion of this agreement at a rate of \$5,107 each month by the 10<sup>th</sup> of the following month at the “Total” above divided by 16 for the duration of this agreement (ex. \$81,712 / 16 = \$5,107). This compensation to Carey Services will be in addition to the milestone payment structure that also is billable and will be compensated to Carey Services for specific successes with those milestones at an agreed upon rate to be determined upon contract issuance by the state.

## Exhibit B: IPS Job Description

**Job Title:** Employment Specialist: Mental Health Focus      **Date:** June 2021  
**Department:** Adult Services      **Section:** Employment Services  
**FLSA:** Non-Exempt      **Supervises:** N/A  
**Reports to:** Director of Individual Development

**Job Summary:** Responsible for working with people with Mental Health concerns as part of a community mental health provider Grant Blackford Mental Health's (GBMH) team in developing, coordinating and monitoring employment service options in conjunction with an individual's total treatment plan.

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### I. Key Result Areas/Accountabilities

#### 1. Direct Service

- A. Develop employment option with employers through personal visits, telephone contacts and mailings.
- B. Assist employers with modification of job descriptions, restructuring job duties, and/or work-site accommodations to enhance the employability of individuals served.
- C. Ensure effective relationship development with prospective employers by attending networking events and other community activities.
- D. Develop relationship with members of the GBMH team to ensure all goals are being met.

#### 2. Case Management

- A. Adhere to Individual Placement Supports (IPS) principles to identify employment opportunities, job development strategies, and support activities for individuals served through collaboration with community mental health provider.
- B. Conduct screening and evaluation to match employment goals with job opportunities for individuals served.
- C. Coordinate services with GBMH team to ensure training and support services are appropriately and effectively meeting the needs of the individual served and the employment situation.
- D. Inform employers of work incentive programs available to businesses that hire individuals served and coordinate essential documentation for the employer.
- E. Plan and implement a schedule of follow-up and support services to assist employers and individuals served with ongoing employability needs.
- F. Develop and implement individual follow-along plan to ensure job retention.
- G. Provide back-up job coach support to assure continuity of services during absences, illness, vacations and emergencies.

#### 3. Reporting and Record Keeping

- A. Complete and maintain case records and documentation in compliance with agency and regulatory standards, and GBMH requirements.
- B. Record and retrieve program evaluation data required by collaborative agencies.

#### 4. Promote Agency-wide safety and housekeeping as well as take a proactive approach to preventive maintenance and delivery of quality service.

## II Minimum Job Qualifications

1. **Education and Experience:** Bachelor's Degree in business, psychology, sociology, or a Human Services related field and two years of experience is preferred. Must possess a valid driver's license, reliable transportation, adequate automobile insurance, and meet agency insurability requirements.
2. **Knowledge:** Must maintain awareness of current developments with funding sources, placement incentives and employment trends, as well as experience with mental health
3. **Skills and Abilities:** Adaptability and flexibility, teamwork, communication (written and oral) initiative, planning and organization, and problem solving.
4. **Physical Demands:** Must be able to sit, walk, bend, stoop, or stand for long periods of time. Must be able to wear all required personal protective equipment such as, but not limited to: gloves, masks, gowns, face shields, shoes, ear plugs, etc. Must be able to follow all required safe and universal precaution practices during a pandemic and as required otherwise.

This job description indicates the general nature and level of work expected. It is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities required. Employee may be asked or required to perform other duties as needed.

I have read and fully understand the responsibilities of this job.

-I meet all the minimum job qualifications listed for the position;

-I can perform the principle accountabilities of this position with reasonable accommodation;

-I will perform all of the duties of the position to the best of my ability at all times.

Employee: \_\_\_\_\_ Date: \_\_\_\_\_

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### Approved:

Vice President of  
Human Resources: \_\_\_\_\_ Date: \_\_\_\_\_

President/CEO \_\_\_\_\_ Date: \_\_\_\_\_



**DEPARTMENT:** Finance

**POLICY NAME:** Financial Assistance Policy

**DATE OF ORIGIN:** December 6, 2022

**REVISED DATE:** June 1, 2023

**APPROVED BY:** **Board of Directors** 04/27/2023  
**President/CEO**  
**Chief Financial Officer**

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**PURPOSE:** Radiant Health is committed to providing quality and affordable Behavioral Health Care services to those in need and to be transparent, consistent, and fair towards uninsured or underinsured persons seeking mental health services. Consistent with its mission to provide comprehensive clinical consultation and treatment to people with emotional, mental, behavioral and substance abuse, Radiant Health strives to ensure that a person's ability to pay does not prevent them from seeking or receiving care.

This policy will:

- Outline the eligibility criteria for which Radiant Health will use to provide discounted care.
- Describe how amounts are calculated and charged to those eligible for financial assistance.
- Provide instruction on how persons may apply for financial assistance.
- Describe how Radiant Health will notify and inform individuals of the availability of financial assistance.
- Residential housing rents will be excluded from this policy.

**POLICY:** It is the policy of Grant-Blackford Mental Health, Inc. dba Radiant Health Services, a 501(c) 3 tax exempt charitable organization, to provide care without regard to a person's race, color, religion, creed, sex, age, national origin, marital status, mental or physical disability, genetic information, sexual orientation, gender identity, veteran status or any class of individuals protected from discrimination under state or federal law.

Financial Assistance is not considered to be a substitute for personal responsibility. Applicants are expected to cooperate with Radiant Health's procedures for obtaining assistance and to contribute to the cost of their care based on their ability to pay.



Individuals with financial capacity to purchase health insurance or apply for state funded health insurance shall be encouraged to do so to assure access to other health care

services and or the overall personal health of the individual. For the purposes of this policy, the terms below are defined as follows:

**Financial Assistance:** Behavioral health services provided at a discount to individuals who meet the established criteria.

**Application Period:** Period that begins on the date the care is provided to an individual and ends 30 days after Radiant Health provides the individual with a notice that collection action may be initiated.

**Gross Charges:** Total charges that are applied consistently and uniformly to all individuals before applying any contractual allowances, discounts, or deductions.

**Household:** Using the Census Bureau definition, an individual or a group of two or more people who reside together and who are related by birth, marriage, or adoption. If the person is filed as a dependent on another's income tax return, that person may be considered a dependent for purposes of the provision of financial assistance.

**Income:** Income includes gross income from salary and wages, unemployment compensation, worker's compensation, Social Security, Supplemental Security Income, public assistance, VA pensions/payments, survivor benefits, pension or retirement income, interest, dividends, rents, royalties, income from estates, trusts, educational assistance, alimony, child support, disability payments, payments received from the state for legal guardianship or custody, business income (IRS Schedule C), farm income (IRS Schedule F). Rental property and farm income will be determined by gross profits after deductions. NOTE: Non-cash benefits such as food and housing subsidies will not be considered as income.

**Insured:** A person who has third party coverage, worker's compensation, automobile insurance or is involved in a health cost-sharing program.

**Uninsured:** A person who has no level of insurance or third-party assistance to assist with meeting his/her payment obligations

**Underinsured:** A person who has some level of insurance or third-party coverage who may have out of pocket expenses that exceed his/her ability to pay due to household income.





**PROCEDURE:** An application process will be used to determine a person's eligibility for financial assistance. Applications will be completed when the client receives services. When all supportive documentation is received and it is determined the client meets guidelines, they will be considered eligible for a period of one year.

Recertification applications will be available with all Customer Relations Professionals, registration sites, within the Finance Office, and online [GetRadiant.org](https://www.getradiant.org).

Once the recertification application has been completed, application and appropriate income documentation should be dropped off to any Customer Relations Professional, a registration site, or mailed to the Attention: Finance Department, 505 N. Wabash Avenue, Marion, Indiana 46952. Once received by the Finance Department, the individual should receive a letter within 14 calendar days providing the status of their recertification application as either approved, denied or a request for additional information. There are times the notifications may take a longer period to complete due to volumes.

Individuals with balances after insurance or that have exhausted their policy limits are eligible for financial assistance if the eligibility criteria are met. Individuals with financial assistance will be billed the same amounts as those individuals that have insurance; they will never be charged more.

**Income Verification:** In determining eligibility, the following items will be used for income verification:

- Current year's tax return or W-2's—If self-employed, include Schedule C from tax return
- Unemployment income, (provide a recent Indiana Workforce Wage Report)
- 3 pay stubs (one most recent and two previous) for all household members
- Social Security Entitlement Letter
- Retirement Income
- Investment Income
- Individuals' ineligible for Medicaid or other affordable health care coverage may be required to provide proof of denial

There are times that individuals may be eligible for assistance without completing a Financial Assistance Application. These are identified below:

- A person files bankruptcy and the final decision is there are not any assets to satisfy the individuals bills
- The person expires and there is no estate
- The person is homeless



Radiant Health may determine eligibility for financial assistance at its sole discretion based on other supportive information, i.e., a person qualifies for a federal or state program; or a person or information is not reasonably available.

Financial Assistance information will be included on billing statements and posted on the Radiant Health website at [GetRadiant.org](https://www.getradiant.org). In addition, information will be provided by a Customer Relations Professional.

**Payment Plans:** Interest-free payment plans are available for variable lengths of time, depending on the remaining balance.

Failure to apply for assistance or pay the set fees through a payment plan may result in the account being referred to a collection agency and be subject to the collection agency's policies.

## RADIANT HEALTH

2023 Federal Poverty Levels			120%	140%	160%	180%	>200%
Household Size	Federal Poverty Level	100% Discount = or < FPL	80% Discount	60% Discount	40% Discount	20% Discount	No Discount
1	14,580	14,580	17,496	20,412	23,328	26,244	29,161
2	19,720	19,720	23,664	27,608	31,552	35,496	39,441
3	24,860	24,860	29,832	34,804	39,776	44,748	49,721
4	30,000	30,000	36,000	42,000	48,000	54,000	60,001
5	35,140	35,140	42,168	49,196	56,224	63,252	70,281
6	40,280	40,280	48,336	56,392	64,448	72,504	80,561
7	45,420	45,420	54,504	63,588	72,672	81,756	90,841
8	50,560	50,560	60,672	70,784	80,896	91,008	101,121
For ea. add'l person, add	5,140		6,168	7,196	8,224	9,252	10,281

**Review Responsibility:** Director of Revenue Cycle

**References:** Reference: (HRSA) Health Resources and Services Administration: (NHSC) National Health Service Corps.



The policy will be updated annually with new Federal Poverty Level guidelines.

**Exhibit D: Training Documents: Service Documentation**

**GRANT-BLACKFORD MENTAL HEALTH, INC.  
TRAINING DOCUMENT**

**DEPARTMENT:**

TTLE: Service Documentation

DATE OF ORIGIN: 05/11/2021

DATE OF REVIEW:

DATE OF REVISION:

**PURPOSE:** The purpose of this training document is to provide guidance on appropriate documentation, as well as expectations.

**Responsibility:** It is the responsibility of employee to complete documentation in a timely manner with accurate information.

**Definition:** Service documentation are the forms and notes completed by staff for services provided.

**Procedures:**

1. Employees should be completing concurrent documentation for all services. This means that services should be completed with the client present, if possible, and immediately after a service is rendered.
  - a. Clients should sign all documentation.

**How to Complete a Case Management/Skill Note:**

1. Select the appropriate service type.
2. The screen below will be the first page you see when opening the note from your schedule.

**Grant-Blackford Mental Health, Inc.**

Logged in as: kgandy 11:41:49 AM ET

Home Client Employee **Schedule** Service Reports

**Test, Fake**

- BILLING INFO / SIGN & SUBMIT
- INCOMPLETE VIEW

CSP/FBS/ADD Progress Note

- CSP/FBS/ADD PROGRESS NOTE
  - Treatment Plan
    - Children removed from family
      - Gain visitation of children
        - Visitation facilitation
  - CWS
  - Non-Routine Finding
  - Progress Note
  - Medical Services
  - Med Clinic Check-In
  - (AIMS)
  - CWS Supervised Visitation
  - 48 hour assessment
  - FBS Phase Work
  - ANSA/CANS

**CSP/FBS/ADD PROGRESS NOTE**

Treatment Plan

CWS

Non-Routine Finding

Progress Note

Medical Services

Med Clinic Check-In

(AIMS)

CWS Supervised Visitation

48 hour assessment

FBS Phase Work

ANSA/CANS

Suicide Screen

Coordination of Care

Complete

3. Employees are required to complete the Non-routine Finding, SUD, and Coordination of Care notes.
  - a. Non-routine findings are the portion of the note to document suicidal and homicidal thoughts and intents, medication issues, etc.
  - b. If there are no non-routine behaviors, select "no". If yes, continue to follow the prompts.
4. The coordination of care section is to document coordination with outside providers such as schools, DCS, probation, therapists, doctors, etc.
  - a. This section will ask if the client has an Advance Directive.
    - i. An advance directive "describes treatment preferences, or names a person to make treatment decisions, should the person with a mental health condition be unable to make decisions" ([https://www.nami.org/Learn-More/Mental-Health-Public-Policy/Psychiatric-Advance-Directives-\(PAD\)](https://www.nami.org/Learn-More/Mental-Health-Public-Policy/Psychiatric-Advance-Directives-(PAD)))
  - b. If the client does, select "yes" and answer if a copy is in their charts.
  - c. Next, identify if there is coordination of care.
    - i. Select the appropriate box - if coordinating with DCS or probation, select other and type in DCS or probation.
5. The SUD section refers to if the service pertains to substance use (NOT tobacco).
6. Next you can begin your note by selecting "Progress Note". See below for next steps.

The screenshot displays a software interface for creating a progress note. On the left is a sidebar menu titled "Test, Fake" with options: "BILLING INFO / SIGN & SUBMIT", "INCOMPLETE VIEW", "CSP/FBS/ADD Progress Note", "CSP/FBS/ADD PROGRESS NOTE", "Treatment Plan", "Children removed from family", "Gain visitation of children", "Visitation facilitation", "CWS", "Non-Routine Finding", "Progress Note", "Medical Services", "Med Clinic Check-In", "(AIMS)", "CWS Supervised Visitation", "48 hour assessment", "FBS Phase Work", "ANSA/CANS", and "Suicide Screen". The "Progress Note" option is selected. The main area is titled "Progress Note" and contains four sections, each with a checkbox and a text area: "Focus of the Session", "Intervention", "Client reaction/progress toward goal", and "Plan". Each section has a "Complete" button to its right. A "Complete" button is also located at the bottom right of the form.

7. This first step is to complete "Focus of Session".
  - a. This section is to detail the specific skill or service provided.
    - i. I.E. coping skills, social skills, anger management, coordination of care, etc.
    - ii. Typically these are pulled from the treatment plan and are the specific skills you did during the appointment.

8. Next, complete the "Intervention" section.
  - a. This section is where a detailed note of what happened during the appointment goes. Make sure to include how you taught or reinforced skill building during the appointment. Include any pertinent information - any new changes in progress, life changes, etc. This should be a concise note. Write this as third person note including your position's abbreviation (CC, FSC, etc) and "client" for client's name. Do not use names in clinical documentation.
9. After "Intervention" you must complete the "reaction/progress toward goal".
  - a. This section is to include client reaction and involvement in appointment, as well as any progress towards treatment goals.
    - i. I.E. "Client was cooperative and engaged during session. Client made progress towards learning appropriate social skills when interacting with peers and family. Client made progress by learning 2 anger management skills".
10. The last section is "plan" and is used to identify what the employee will do to follow up.
  - a. I.E. "FSC plans on meeting with client's parents to identify helpful resources".

Lastly, hit complete and select the exact start and end times of service, recipient type, location, billing group, and have client sign the note.

**How to Complete Cancellation/No Show Notes:**

1. If a client calls to cancel, go to your schedule and click on the service.
2. This will bring up a box that includes client name, service type, time, etc.
3. Under the "Status" section, change status to "cancelled".
  - a. This will allow a box titled "begin no show/cancellation note"
    - i. Click this box to begin your note.
    - ii. Notes should include time, date, appointment type, and reason for cancellation.
    - iii. I.E. Client contacted CC Smith to cancel scheduled appointment on 8/27/2019 at 1:00pm due to being ill.
2. This will work the same for no shows or provider cancellations. Please send support staff and email letting them know.

**How to Complete a Release of Information (ROI):**

1. There are two types of ROI's - CWS General ROI and ROI.
  - a. CWS ROI's are to be used for CWS cases and last the length of the referral. This means that they do not need updated every 180 days. You must complete TWO of these for each person or agency they need a release for.
  - b. One release is TO the person/agency and one is FROM the person/agency.
  - c. ROI's MUST be signed by client.
    - i. If client is under the care of DCS, DCS case manager needs to sign.
2. Normal ROI's are completed every 180 days and require client or guardian signature.
3. Substance abuse information CANNOT be released to a guardian without a release unless client is under the age of 13.

**How to Create a Treatment Plan:**

1. Add treatment plan service to schedule utilizing the Case management/TX Plan (form group). This will allow you to create both a case management note and a treatment plan note.
2. Open treatment plan service and begin by selecting "Note". Below is what it will look like once the "Note" section is open.

**Note****Purpose:\***

- ☐ Creating or updating the plan.
- ☐ Reviewing the plan.
- ☐ Ending the plan.

**Needs to be Addressed in the Future:\***

- ☐ No additional needs identified by 2's or 3's in CANS/ANSA
- ☐ Additional needs identified by 2's or 3's in CANS/ANSA listed below
- ☐ Not HAP Eligible
- ☐ N/A (choose this only if ending the Tx Plan)

*\* Indicates required field*

Complete

3. If you are creating or updating the plan, select accordingly. If ending, select ending.
  - a. This will give you an extra box that will have a target date in it. This date is important because it will indicate when the next treatment plan is due. This date should be (90) days out.
4. Next, select "additional needs identified by 2's or 3's in CANS/ANSA".
  - a. You will open their last CANS on DARMHA and open the "individual summary" under their last CANS. This will give you a page with strengths and needs. Copy the NEEDS from this page and paste into the box for "additional needs..." on Credible.
    - \* Leave it open, you will need it again (WILL THEY HAVE ACCESS TO DARMHA)
  - b. Next, you will have a box to enter client and family involvement. Document any family or client support involvement.
    - i. I.E. "Client and client's mother were involved in the creation of the treatment plan and goals." "Client and client's partner were involved in the creation of the treatment plan and goals."
5. Next, we will begin creating the treatment plan (TX plan). To do this, hit complete on the "note" section and open the "treatment plan" section. \*See below for an example of a TX plan components (Problem, Objective, Intervention, Action)



Problem: KS - Behavior Management	
Start Date: 2/18/2019	Target Date: 5/13/2019 End Date:
Description: Client has difficulties maintaining behavior at school. Client is on edge of being suspended or expelled from school due to behaviors. Client frequently is very defiant towards adults, screams, yells, throws things, and damages property. Client has difficulty maintaining behavior and appropriately expressing emotions.	
Short Term Goal	"be sent to the office less each week (1x a week)"
Long Term Goal	"have better control over himself" (use skills consistently to manage behavior)
Strengths	Intelligent, Funny, Creative
Discharge Criteria	client will use learned skills to manage his behavior. Client will have no office visits at the school
Previous Documentation	

Objective: KS - Decrease Behaviors	
Start Date: 2/18/2019	Target Date: 5/13/2019 End Date:
Description: Client will see a decrease in problem behaviors at school and an increase in ability to manage behaviors and emotions.	
Previous Documentation	

Actions: KS - Coping Skills	
Start Date: 2/18/2019	Target Date: 5/13/2019 End Date:
Description: Client will learn coping skills such as identifying emotions and expressing emotions appropriately.	
Previous Documentation	

Duration	1-4x a week for a maximum of 4 hours for three months
Modality	Skill Individual; Skill Fam; Skill Group
Person / Discipline Responsible	FBS Team and Kaylin Gandy, BS

6. To begin a new plan with a brand new client, you will click the "Add TX Plus" button on

upper left-hand side of page, just under the client name.

- a. This will give you options to "add problem", etc.
7. If a plan is already present, client on the current problem statement and click "add new problem".
  - a. This will create a new problem statement. See above treatment plan for an example of a problem statement.
  - b. Problem statements should be clear and concise.
  - c. Problem sections also include short term goals, long term goals, strengths, and discharge criteria. Dictate that this TX plan section is for your department by indicating either a CS (Cornerstone), KS (Keystone), MS (Milestone), HH (Hester Hollis), CSP (Community Support Program), IPU (Inpatient Unit), or CA (Carey Services). See above example for where to place the abbreviations.
    - i. Short term and long term goals should be measurable and determined by the client. Try to make these direct quotes from the client. For short term think a

- goal accomplishable within 3 months and long term could be over the course of treatment or a year.
- ii. The strengths should be entered from the "individual summary" on DARMHA. Copy and paste these. (Will they have access to DARMHA)
- iii. Discharge criteria should be measurable and determined from client.
- d. Next, you will click "add objective".
  - i. This allows you to create an object for services.
    - 1. I.E. "decrease stress" "increase healthy coping", "increase capacity to work independently" etc.
    - 2. Add a description of the objective such as "Client will learn and use the skills taught to help with stress management. Client will rate stress at a 3 or lower from a 1-10 scale, 10 being stressful and 1 calm."
- e. Next, you will click "add intervention".
  - i. Interventions are the specific curriculum or techniques you will use such as CBT Skill Building, DBT skill building, Motivational Interviewing, Case Management, Supported Employment, etc.
  - ii. Add a description such as in the above TX plan example.
  - iii. Add a frequency, duration, and modality as seen in above TX plan.
    - 1. Modality is dependent on how you plan to bill.
      - a. For skill building you can include Skill Individual; Skill Family, Case Management, etc.
      - b. You can create a separate TX plan for skill groups or case management interventions.
- f. Next, click "add actions".
  - i. Actions are the specific skills or things planned to be used such as social skills, anger management, depression management, mindfulness skills, anxiety management, employment applications, etc.
  - ii. Add specific descriptions for each action.
- g. Lastly, make sure you are checking that the start date of the TX plan on each section matches and is accurate. Hit "complete" at the end of the TX plan. Review that all the information is correct and add your "target date" listed on the "notes" section to each TX plan section.
- h. Finally, hit complete again and have your client sign the treatment plan on billing page. Make sure you bill for the EXACT time you spent with the client completing the TX plan.

## AFFILIATION AGREEMENT

This Medication Assisted Treatment (MAT) agreement is intended to document a referral relationship between Grant-Blackford Mental Health, Inc. and Premier Care of Indiana. Grant Blackford Mental Health will refer clients for opiate dependency treatment and accept referrals from Premier Care of Indiana. Acceptance into either program will be based on the program's admission policies and availability.

This agreement is not intended to indicate a contractual relationship, endorsement or liability between our organizations. In order to provide and assure continuity of care, each organization agrees to provide the other with relevant patient information in accordance with state and federal regulations.

This agreement affirms our common goal of providing the highest quality of service to our clients. If satisfactory, please sign and return a copy to Premier Care of Indiana for our records. This agreement will remain in effect until notification by one of the concerned parties to the other of their intent to terminate this agreement.

Premier Care of Indiana

By: Hameshia M  
Name: Hameshia Rogers  
Title: Regional Operations Director

Date: 7/19/19

Grant-Blackford Mental Health, Inc.

By: Paul G Kucera  
Name: Paul G Kucera  
Title: President/CEO

Date: 07/24/2019





## Grant County Commissioners

Steve Wright, *District 1*  
Mark Bardsley, *District 2*  
Ron Stewart, *District 3*

401 S. Adams St  
Marion, IN. 46953  
Office: 765-668-4776  
Fax: 765-668-4780

November 15, 2023

Teresa Deaton-Reese, Procurement Consultant  
Indiana Department of Administration  
Procurement Division  
402 W. Washington St., Room W468  
Indianapolis, Indiana 46204

Dear Teresa,

The Grant County Board of Commissioners has worked with Grant Blackford Mental Health (dba Radiant Health) throughout the organization's entire history as they have provided many vital services to area residents. GBMH has been a valuable community partner in helping individuals with SED, SMI, and SUD, and many other needs.

The Board of Commissioners commits to participating in and supporting Grant Blackford Mental Health in this Indiana Department of Mental Health and Addictions Request for Service for the Certified Community Behavioral Health Clinic demonstration grant application.

We will provide the following services for the proposed project:

- *We will support Radiant Health during the CCBHC pilot as Radiant staff members work with various county departments to provide behavioral health and other services to county residents.*

The Board of Commissioners agrees to work collaboratively with Radiant Health to ensure our goals are in alignment with the goals of the CCBHC initiative, including efforts to track and report on outcomes, and to use data to drive program adjustments and improvements. We believe that the proposed project will contribute to improved overall wellness for individuals experiencing mental health and substance use disorders throughout the area of the state where Radiant Health supports people.

Sincerely,

Mark Bardsley, President  
Grant County Board of Commissioners





# GRANT COUNTY SHERIFF'S OFFICE

214 East Fourth Street, Marion, IN 46952

DEL GARCIA  
SHERIFF

May 15, 2023

Greg Maynard  
Grant Blackford Mental Health (dba Radiant Health)  
505 N Wabash Ave.  
Marion, IN 46952

Dear Greg,

Our organization has worked with Grant Blackford Mental Health (dba Radiant Health) for 6 years to provide services to individuals with SED, SMI, and SUD.

We commit to participating in and supporting this application to SAMHSA for the Certified Community Behavioral Health Clinic Improvement and Advancement grant during the time period of September 30, 2023 to September 29, 2027.

We will provide the following services for the proposed project:

- ***We will collaborate with Radiant Health staff to ensure community residents in crisis who are involved in a law enforcement encounter receive support from Radiant Health experts as soon as possible and assist with a smooth transition, if warranted, to Radiant Health care.***
- ***We will collaborate with Radiant Health staff to train staff to ensure clear and timely communication for crisis response.***
- ***We will collaborate with Radiant Health to educate and train staff to ensure policy and process for crisis response is understood and followed.***
- ***We will collaborate Radiant Health to ensure the safety and welfare of staff in during crisis response.***

Our organization agrees to work collaboratively with Radiant Health to ensure our goals are in alignment with the goals of the CCBHC initiative, including efforts to track and report on outcomes, and to use data to drive program adjustments and improvements. We believe that the proposed project will contribute to improved overall wellness for individuals experiencing mental health and substance use disorders in Indiana's Grant and Blackford counties.



Sincerely,

A handwritten signature in black ink, appearing to read "Del Garcia".

Sheriff Del Garcia  
Grant County Sheriff



November 7, 2023

 Indiana Health Centers  
8003 Castleway Drive  
Indianapolis, IN 46250  
 (317) 576-1335  
 (317) 343-6562  
 [indianahealthonline.org](http://indianahealthonline.org)  
[facebook.com/indianahealthcenters](https://facebook.com/indianahealthcenters)

Teresa Deaton-Reese, Procurement Consultant  
Indiana Department of Administration  
Procurement Division  
402 W. Washington St., Room W468  
Indianapolis, Indiana 46204

Dear Teresa,

Indiana Health Centers, Inc. is an FQHC with health centers scattered across Indiana, in South Bend, Marion, Logansport, Peru, Kokomo, Seymour, Bedford, and Spencer. Our organization has worked with Grant Blackford Mental Health (dba Radiant Health) for more than eight years to provide services to individuals with SED, SMI, and SUD.

We commit to participating in and supporting this Indiana Department of Mental Health and Addictions Request for Service for the Certified Community Behavioral Health Clinic demonstration grant application.

We will provide the following services for the proposed project:

Primary healthcare for Radiant Health patients  
Referrals of IHC patients to Radiant Health

- *We will commit to having our staff trained on the crisis services provided by Radiant Health.*
- *We will collaborate with Radiant Health staff to ensure people in crisis receive support from Radiant Health experts as soon as possible and assist with a smooth transition, if warranted, to Radiant Health care.*



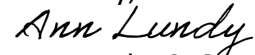
Teresa Deaton-Reese, Procurement Consultant

November 7, 2023

Page 2

- *We will provide supporting services to people who are also receiving care at Radiant Health, such as primary healthcare.* Our organization agrees to work collaboratively with Radiant Health to ensure our goals are in alignment with the goals of the CCBHC initiative, including efforts to track and report on outcomes, and to use data to drive program adjustments and improvements. We believe that the proposed project will contribute to improved overall wellness for individuals experiencing mental health and substance use disorders throughout the area of the state where Radiant Health supports people.

Sincerely,

A handwritten signature in cursive script that reads "Ann Lundy".

Ann Lundy, CEO

Indiana Health Centers, Inc.



## **Memorandum of Understanding (MOU)**

### **Grant-Blackford Mental Health Inc. and Indiana Health Centers Inc.**

#### **Parties to the Agreement**

Grant-Blackford Mental Health, Inc. (GBMH) is a Community Mental Health Center that is an Indiana not-for-profit corporation that provides services to patients with behavioral health needs in Marion, Indiana, on a sliding scale fee basis.

Indiana Health Centers, Inc., ("IHC") is an Indiana not-for-profit corporation that provides primary care medical services to patients regardless of their ability to pay. These services are provided in multiple locations throughout the State of Indiana including Marion. IHC is a federally qualified health center ("FQHC") that receives federal grant funds pursuant to Section 330 of the Public Health Service Act, 42 USC, 254b, administered by HRSA.

#### **Purpose of this MOU**

GBMH desires to establish a referral relationship with IHC for the provision of primary care medical services to GBMH patients.

Providing primary care services is not within the medical expertise of GBMH but is within IHC's expertise.

IHC desires to provide primary care medical services to the patients referred to it by GBMH.

The parties hereby agree and establish this MOU by which their mutual interests can be achieved and hereby in consideration of the mutual covenants and agreements set forth herein, and other good and valuable consideration, agree as follows:

#### **Responsibilities of Indiana Health Centers, Inc. (IHC)**

1. IHC shall, as IHC's patient load allows, accept patient referrals from GBMH. IHC shall refer any referred patient back to GBMH when doing so is clinically appropriate for the patient at issue.
2. IHC will initially provide primary care medical services to patients referred by GBMH in the IHC health clinic located at 925 S. Nebraska St., Marion, IN. The amount of time provided will be based upon the number of patients GBMH enrolls in the project and will increase as enrollment in the project increases.
3. IHC will apply to HRSA for a Change in Scope to change the site of provision of primary care medical services from the IHC site at 925 S. Nebraska, Marion, IN, to 116 E. 32<sup>nd</sup> St., Marion, IN. IHC will apply for this Change in Scope within sixty (60) days of execution of this MOU.



4. IHC will provide primary health care to patients as they are referred by GBMH. Individuals that GBMH refers to IHC will be adults (aged 18 and over) with mental illness and either have or are at risk for developing another chronic health condition.
5. IHC will obtain the necessary Releases of Information (ROI) from the GBMH referred patients so that medical information may be exchanged between the parties as permitted by the ROI and/or federal and state law. Pursuant to such ROIs, IHC agrees to provide patient specific medical information as needed to GBMH staff and to receive patient information from GBMH for the clinic patients. However, IHC shall not be required to purchase additional hardware or software for this purpose.
6. IHC will participate in creation and implementation of integrated treatment plans, plans that coordinate medical and behavioral health services.
7. IHC will follow integrated care protocols as established for the purposes of this project. The intent of those protocols is to provide a high level of care coordination to the clinic patients, to provide primary and behavioral health care in a seamless manner from the same clinic and to improve the health outcomes of the individuals treated in this clinic.
8. IHC will provide a representative to participate in the Administrative Team meetings either in person or through telephone connection, assisting the Administrative Team in project design, implementation, and evaluation, including project modifications as a result of the evaluative data.
9. IHC will make staff available for any evaluation as scheduled and required for project continuation.

#### **Responsibilities of Grant-Blackford Mental Health, Inc. (GBMH)**

1. GBMH may refer its patients to IHC for primary care services.
2. GBMH will keep IHC informed of project enrollment increases so that IHC can plan to meet increased clinic demand for additional hours.
3. Pursuant to GBMH policies, GBMH staff may accompany and assist GBMH patients enrolling for and receiving services from IHC, depending on the patient's level of need.
4. GBMH psychiatric staff will be available for consultations with IHC medical staff regarding the care and treatment of patients referred by GBMH.
5. GBMH will obtain patient ROIs that allow exchange of patient information between IHC and GBMH for ongoing care and treatment of GBMH patients.

#### **Joint Responsibilities and Acknowledgements**

##### **Billing**

1. All claims and charges for services performed by IHC providers will be billed and collected by IHC.
2. All claims and charges for services performed by GBMH shall be billed and collected by GBMH.

##### **No compensation**

The Parties shall not receive any payment from each other for any referrals between them and will not share or split a global fee from any Federal health care program in connection with any referred patient. The only exchange of value between the Parties is the remuneration the Parties receive directly from

third-party payors or the patient compensating the Parties for the services they each have furnished to the patient.

### **Term**

This MOU shall become effective 11/11/2022 ("Effective Date") and shall terminate on \_\_\_\_\_, unless terminated earlier as provided herein. Thereafter, this MOU shall automatically renew for additional one (1) year terms, unless otherwise terminated as set forth herein.

### **Confidentiality and Compliance with Law**

The Parties agree to ensure that all operations and activities performed are compliant with applicable HIPAA policies and procedures pursuant to the Administrative Simplification Standards of the Health Insurance Portability and Accountability Act of 1996 (CFR Parts 160 and 164) and 42 CFR Part 2 Confidentiality of Alcohol and Drug Abuse Patient Records. For the purposes of this agreement IHC and GBMH shall be considered "Business Associates" and agree to comply with all of the requirements of a business associated under 45 CFR 164, Parts 160 and 164. A Business Associate Agreement will be executed between IHC and GBMH within 30 days of the execution of this MOU.

The Parties agree that this agreement is intended to comply with all local, state, and federal laws, regulations, and policies including but not limited to the Anti-kickback Statute (42 USC Section 1320a-7b (b)) and the regulations promulgated thereunder, the Ethics in Patient Referrals Act (42 USC Section 1395nnm, also known as the Stark Law, and any other applicable federal, state or local law or regulations, as may be amended (collectively referred to as "Laws"). Should any provision of this MOU be deemed contrary to the provisions of said Laws, the parties hereto agree in good faith to renegotiate the problematic provision to the mutual satisfaction of the parties. In the event the parties are not able to mutually agree on modification of the problematic provision, then notwithstanding anything to the contrary herein, either party hereto may terminate this MOU immediately upon written notice to the other party.

The parties hereto each, respectively, represent, warrant and certify on behalf of itself and their employees that they have never been debarred, excluded or otherwise determined to be ineligible from participation in any federally-funded health care program, including, but not limited to, Medicare, Medicaid, and Tricare, and no proceedings are pending or have been threatened which might have the result of debarment, exclusion, or determination of ineligibility. During the term of this MOU, each party hereto shall have a continuing obligation to notify the other party of any change of its aforesaid representation and warranty. Notwithstanding anything to the contrary herein, any breach of this paragraph shall give the non-breaching party the right to immediately terminate this MOU upon written notice to the other party.

For a period of five (5) years from and after completion of all Services provided pursuant to the terms of this MOU, both parties hereto agree to make available, upon request, to the Secretary of Health & Human Services, and the Comptroller General, or any of their duly authorized representatives, this MOU and all books, documents, and records of IHC and GBMH that either of the parties deem necessary or desirable to certify the nature and extent of the costs of the services provided pursuant to the terms of

this MOU. The obligations of this paragraph shall survive the termination or expiration of this MOU.

Each Party agrees to comply with applicable Federal and state civil rights laws and not discriminate on the basis of race, color, national origin, age, disability, or sex (including pregnancy, sexual orientation, and gender identity). Each Party agrees that it does not exclude people or treat them differently because of race, color, national origin, age, disability, or sex (including pregnancy, sexual orientation, and gender identity).

If there is a professional liability claim that involves services provided under the auspices of this MOU, then each party will cooperate in any investigation into such matter by providing access to records, documents, and witnesses (all in accordance with applicable laws).

### **Governing Law and Venue**

This MOU shall be interpreted and given effect under the laws of the State of Indiana. Any lawsuit that may be brought with respect to this MOU shall be brought in a court of competent jurisdiction in Grant County, Indiana.

### **Insurance and Indemnification**

**Professional Liability Insurance.** During the term of this MOU, each party shall maintain, respectively, at all times professional liability insurance in the minimum amounts necessary to qualify each party and each parties' employees, during the course and scope of their employment, as qualified health care providers under the terms of the Indiana Medical Malpractice Act ("Act"). Proof of such coverage and qualification under the Act shall be furnished to the other party upon their request.

**General Liability Insurance.** During the term of this MOU, each party shall maintain, respectively, at all times general liability insurance with policy limits in the minimum amounts of one million dollars (\$1,000,000.00) per incident and three million dollars (\$3,000,000.00) in the annual aggregate. Proof of such coverage shall be furnished to the other party upon their request.

**Worker's Compensation Insurance.** During the term of this MOU, each party shall maintain, respectively, at all times maintain workers' compensation insurance or comparable coverage in the amounts required by law. Specifically, IHC shall provide workers' compensation coverage for IHC Personnel providing Services as stipulated herein.

**GBMH Indemnification.** GBMH agrees that it will indemnify and hold harmless IHC, including and without limitation, IHC's successors, assigns, directors, officers and employees, from and against all claims, losses, reasonable attorneys' fees, costs, damages and expenses which result or arise from any intentional or negligent act or omission by GBMH in performance under this MOU if such act or omission is the sole cause of the claims, losses, reasonable attorneys' fees, costs, damages, and expenses. The aforesaid indemnification shall not apply to punitive or consequential damages.

**IHC Indemnification.** IHC agrees that it will indemnify and hold harmless GBMH, including and without limitation, GBMH's successors, assigns, directors, officers and employees, from and against all claims, losses, reasonable attorneys' fees, costs, damages and expenses which result or arise from any

intentional or negligent act or omission by IHC in performance under this MOU if such act or omission is the sole cause of the claims, losses, reasonable attorneys' fees, costs, damages, and expenses. The aforesaid indemnification shall not apply to punitive or consequential damages.

**Indemnification.** The indemnification provided herein shall include but not be limited to duty to defend, attorney's fees, court costs, costs of litigation, damages (unless excluded above) and satisfaction of judgment and the like. These provisions regarding indemnification and related obligations shall survive the termination or expiration of this MOU.

### **Amendment**

This MOU may be amended by the agreement of the Parties. All such amendments shall be in writing.

### **Termination**

**Termination Without Cause.** Notwithstanding anything to the contrary herein, after the first twelve months of this MOU, this MOU may be terminated by any party without cause with ninety (90) days advance written notice and, upon the expiration of such period, this MOU shall be terminated.

**Termination With Cause.** This MOU may be terminated with thirty (30) days advance written notice for cause, unless specified below. Cause is defined as:

- Failure of any of the Parties to meet the operational terms of this MOU given reasonable opportunity to do so.
- Termination for legal reasons if this MOU becomes a violation of rules, regulations, or other policies of any applicable federal or state statute, rules or regulation or administrative or judicial decision. Under these circumstances any party may terminate this MOU immediately.

**Termination. Material Breach.** If the reason for termination is due to a breach by any of the parties, the non-breaching party must give the breaching party written notice and thirty (30) days opportunity to cure. If, after the thirty (30) days to cure has passed, the breach has not been cured, the MOU may be terminated.

**No Re-Entry.** If this MOU is terminated before it has been in effect for a period of one (1) year, with or without cause, the parties hereto agree not to enter into another MOU for the same or substantially the same terms during such one year period.

### **Relationship of the Parties**

It is expressly understood by the parties hereto that nothing in this MOU is intended nor shall be construed to create an employer/employee relationship, partnership, joint venture and the like between the Parties.

### **Notices**

All notices and other communications required or permitted hereunder or necessary or

convenient in connection herewith shall be in writing and shall be deemed to have been given when hand delivered, mailed by registered or certified United States mail, or mailed using a respected overnight courier, as follows (provided that notice of change of address shall be deemed given only when received):

IHC: 8003 Castleway Drive  
Indianapolis, IN 46250

GBMH: 505 Wabash Avenue  
Marion, IN 46952

#### **Waiver**

The failure of any Party to insist in any one or more instances upon the performance of any of the provisions of this MOU or to pursue its rights hereunder shall not be construed as a waiver of any such provisions or the relinquishment of any such right.

#### **Assignment**

Neither this MOU nor any rights or obligations hereunder shall be assigned by any Party without the prior written consent of the other party.

#### **Severability**

In the event any provision of this MOU is held to be unenforceable or void for any reason, the remainder of this MOU shall be unaffected and shall remain in full force and effect in accordance with its terms.

#### **Force Majeure**

The parties shall not be deemed to be in default hereunder if it is unable to fulfill any of its obligations hereunder or is delayed in doing so, if such inability or delay is caused by reason of strike, labor troubles, acts of God or any other cause beyond the reasonable control of such party.

#### **Third Party Rights**

Except as otherwise expressly stated herein, the parties agree that they do not intend to create any enforceable rights in any third parties under this MOU and that there are no third party beneficiaries to this MOU.

#### **Dispute Resolution**

It shall be the aim and intention, in the mutual interests hereunder, to provide practical and dignified means for adjustment of any differences in interpretation of this MOU or the settlement of disputes of any kind that may arise between the parties.

To such end, it is mutually agreed that the parties shall be free to bring any and all such matters to the attention of the other at any time without prejudicing their harmonious relationship and operations hereunder, and that the good offices of either party and their facilities shall be

available at all times for the prompt and effective adjustment of any and all such differences, either by mail, telephone, or personal meeting under respectful and courteous circumstances.

**Entire Agreement**

This MOU (including the Exhibits, and all other documents annexed hereto) contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior agreements, proposals, representations, arrangements, or understandings, written or oral, between the Parties with respect to such subject matter.

**Legal Authority**

The person or persons signing and executing this MOU on behalf of each party, do hereby warrant and guarantee that they have been fully authorized by such party to execute this MOU on behalf of the party and to validly and legally bind the party to all terms, performances and provisions set forth in the MOU.

**Counterparts**

This MOU may be executed in one or more counterparts, but all such counterparts shall be one and the same single instrument.

[Signature page follows]

The parties, having read and understanding the foregoing terms of this MOU do by their respective signatures dated below; hereby agree to the terms thereof.

**Indiana Health Centers, Inc.**

**By:**

Ann Lundy

Signature of IHC representative

CEO

Title of IHC representative

Nov 22, 2022

Date

**Grant-Blackford Mental Health, Inc.**

**By:**

Lisa A. Dominisse

Lisa A. Dominisse (Nov 22, 2022 13:32 EST)

Signature of GBMH representative

CEO/President

Nov 22, 2022

Date

President/CEO

Title of GBMH representative

**Signature:** *Ann Lundy*

**Email:** alundy@ihcinc.org





MARION POLICE DEPARTMENT  
301 S. BRANSON STREET  
MARION, IN 46952

*Angela Haley* Chief of Police

November 9, 2023

Teresa Deaton-Reese, Procurement Consultant  
Indiana Department of Administration  
Procurement Division  
402 W. Washington St., Room W468  
Indianapolis, Indiana 46204

Dear Teresa,

The Marion Police Department has worked with Grant Blackford Mental Health (dba Radiant Health) for more than 30 years to provide services to individuals with SED, SMI, and SUD and ensure public safety.

We commit to participating in and supporting this Indiana Department of Mental Health and Addictions Request for Service for the Certified Community Behavioral Health Clinic demonstration grant application.

We will provide the following services for the proposed project:

- *We will commit to having our staff trained on the crisis services provided by Radiant Health.*
- *We will collaborate with Radiant Health staff to ensure people in crisis receive support from Radiant Health experts as soon as possible and assist with a smooth transition, if warranted, to Radiant Health care.*

Our organization agrees to work collaboratively with Radiant Health to ensure our goals are in alignment with the goals of the CCBHC initiative, including efforts to track and report on outcomes, and to use data to drive program adjustments and improvements. We believe that the proposed project will contribute to improved overall wellness for individuals experiencing mental health and substance use disorders throughout the area of the state where Radiant Health supports people.

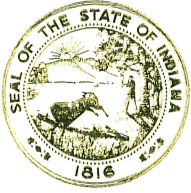
Sincerely,

A handwritten signature in black ink that reads "Angela Haley".

Angela Haley  
Chief of Police

Chief's Office: (765)-668-4412  
Non-Emergency – Police Department: (765)-662-9981





**STATE OF INDIANA  
HOUSE OF REPRESENTATIVES**

THIRD FLOOR STATE HOUSE  
INDIANAPOLIS, INDIANA 46204

Representative Lori Goss-Reaves  
200 West Washington Street  
Indianapolis, IN 46204  
[www.in.gov/H31](http://www.in.gov/H31)  
[h31@iga.in.gov](mailto:h31@iga.in.gov)  
317-232-9850

November 14, 2023

Teresa Deaton-Reese, Procurement Consultant  
Indiana Department of Administration  
Procurement Division  
402 W. Washington St., Room W468  
Indianapolis, Indiana 46204

Dear Teresa,

I'm writing to you enthusiastically to support Radiant Health's pursuit of a CCBHC designation. Radiant Health is an innovative organization formed through the merger of Grant Blackford Mental Health and Family Service Society, Inc. Both organizations served our community for a combined 180 years and are proven leaders in innovative delivery of mental and behavioral health services. Radiant Health looks to a future where every person actively works to improve their mental health, putting each of us on a never-ending path towards purpose, fulfillment, and joy.

Prior to becoming a State Representative, I worked at Grant Blackford Mental Health for five years and Family Service Society for 26 years. I can attest firsthand to the high caliber evidence-based services the trained staff at Radiant Health provides. Their services are vital in our community! Radiant Health's staff works tirelessly to ensure that individuals, families, and children receive the mental and behavioral health services they need. The staff also works collaboratively with community organizations to ensure the best outcomes for the people served.

Radiant Health leaders have worked relentlessly over the last two years to implement innovative services encompassed in the nine pillars of CCBHC. Radiant is not only committed to delivering services aligned with the nine required pillars of a CCBHC but is equally dedicated to integrating these initiatives to foster the expansion and development within the framework of the demonstration program.

The benefits of becoming a CCBHC are clear and are much needed in the geographic area served by Radiant Health. Serving all in need regardless of payment source and receiving adequate funds through the PPS rate that covers the true cost of providing the care needed is a transformation of the behavioral health system that is long overdue. I am very hopeful that Radiant Health can be chosen as a CCBHC center and that the underserved will receive the services they desperately need.

Sincerely,

Lori Goss-Reaves  
State Representative  
House District 31

**From:** Whereatt, Angela M. <[Angela.Whereatt@va.gov](mailto:Angela.Whereatt@va.gov)>  
**Sent:** Thursday, November 2, 2023 3:23 PM  
**To:** Gregory Maynard <[gmaynard@getradiant.org](mailto:gmaynard@getradiant.org)>  
**Subject:** RE: Sample Letter of Commitment (Health-Community)

Hey Greg! So, I talked to our Assistant Chief of Mental Health. He explained that the VA is unable to write a "letter of support." It appears that multiple agencies are asking for this. Below is the response I got:

"Unfortunately, this is not something that the VA will be able to participate in. Best of luck in this process moving forward  
Appearance of Governmental Sanction and Endorsements are prohibited per 5 CFR 2635.702(b) and (c)."

I am also unable to write something stating that you are in a coalition with me. I'm so sorry!! Hopefully that doesn't mess things up! If anyone has questions, I can put them in contact with our Assistant Chief of Mental Health.

Angie Whereatt, MSW, LCSW



(Pronouns: [She/Her/Hers](#))

Community Engagement and Partnership Coordinator (CEPC)  
VA Northern Indiana Health Care System  
1700 East 38<sup>th</sup> Street  
Marion, IN 46953  
Phone: 765-667-2934

**Suicide Prevention is Everyone's Business. [#BeThere](#)**

New number, same support.  
Dial 988 then Press 1.



**WARNING-CONFIDENTIALITY NOTICE:** The materials in this electronic mail transmission (including all attachments) are private and confidential and are the property of the sender. The information contained in the material is privileged and is intended only for the use of the named addressee(s). If you are not the intended addressee, be advised that any unauthorized disclosure, copying, distribution or the taking of any action in reliance on the contents of this material is strictly

prohibited. If you have received this electronic mail transmission in error, please immediately notify the sender by an electronic message to the sender and thereafter, destroy it immediately.



# Affordable Housing

COMMUNITY DEVELOPMENT CORPORATION

812 South Washington Street  
Marion, IN 46953-1967

765.662.1574  
Fax: 765.662.1578  
www.ahcindiana.org

05/22/2023

Greg Maynard  
Grant Blackford Mental Health (dba Radiant Health)  
505 N Wabash Ave.  
Marion, IN 46952

Dear Greg,

Our organization has worked with Grant Blackford Mental Health (dba Radiant Health) for more than 15 years to provide services to individuals with SED, SMI, and SUD.

We commit to participating in and supporting this application to SAMHSA for the Certified Community Behavioral Health Clinic Improvement and Advancement grant during the time period of September 30, 2023 to September 29, 2027.

We will provide the following services for the proposed project:

- ***We will collaborate with Radiant Health staff to ensure community residents in crisis who are involved in a law enforcement encounter receive support from Radiant Health experts as soon as possible and assist with a smooth transition, if warranted, to Radiant Health care.***
- ***We will collaborate with Radiant Health staff to coordinate opportunities for safe, affordable, decent, and sanitary housing in the community.***
- ***We will work collaboratively with Radiant Health to seek creative ways to meet the housing needs for people with SMI / SUD in our community.***

Our organization agrees to work collaboratively with Radiant Health to ensure our goals are in alignment with the goals of the CCBHC initiative, including efforts to track and report on outcomes, and to use data to drive program adjustments and improvements. We believe that the proposed project will contribute to improved overall wellness for individuals experiencing mental health and substance use disorders in Indiana's Grant and Blackford counties.

Sincerely,

Lorri Cox  
Executive Director  
lorri@ahcgrantcounty.com  
765-662-1574 ext. 101



AHDCDC is a not-for-profit HUD approved and state certified housing counseling agency and a Community Housing Development Organization certified by the Indiana Housing & Community Development Authority.







May 19, 2023

Greg Maynard  
Grant Blackford Mental Health (dba Radiant Health)  
505 N Wabash Ave.  
Marion, IN 46952

Dear Greg,

Since our humble beginning in 1985, the Mission has stood as a beacon of hope to hurting people in crisis. Continued public support and partnerships have helped the Mission expand programs for meals, addiction recovery and transitional housing. Our organization has worked with Grant Blackford Mental Health (dba Radiant Health) for all of our 38 years of existence to provide services to individuals with SED, SMI, and SUD.

We commit to participating in and supporting this application to SAMHSA for the Certified Community Behavioral Health Clinic Improvement and Advancement grant during the time period of September 30, 2023 to September 29, 2027.

We will provide the following services for the proposed project:

- ***We will partner with Radiant Health to collaboratively provide education and awareness training for our staff.***
- ***We will collaborate with Radiant Health staff to ensure community residents in crisis receive support from Radiant Health experts as soon as possible and assist with a smooth transition, if warranted, to Radiant Health care.***

Our organization agrees to work collaboratively with Radiant Health to ensure our goals are in alignment with the goals of the CCBHC initiative, including efforts to track and report on outcomes, and to use data to drive program adjustments and improvements. We believe that the proposed project will contribute to improved overall wellness for individuals experiencing mental health and substance use disorders in Indiana's Grant and Blackford counties.

Only by His grace,

A handwritten signature in blue ink, appearing to read "Brad".

Rev. Brad D. Terhune  
Executive Director

## Grant County Rescue Mission

423 S Gallatin St., P.O. Box 63, Marion, IN 46952 ~ 765-662-0988 ~ [mygrcm.org](http://mygrcm.org)

# MISSISSINewa COMMUNITY SCHOOLS

## ADMINISTRATION OFFICE

424 EAST SOUTH "A" STREET  
GAS CITY, INDIANA 46933  
PHONE: (765)674-8528  
FAX: (765)674-8529

## OFFICE OF

LEZLIE A. WINTER, SUPERINTENDENT  
JILL S. TOWNSEND, DIRECTOR OF BUSINESS AFFAIRS

May 17, 2023

Greg Maynard  
Grant Blackford Mental Health (dba Radiant Health)  
505 N Wabash Ave.  
Marion, IN 46952

Dear Greg:

Mississinewa Community School Corporation has worked with Grant Blackford Mental Health (dba Radiant Health) for more than 8 years to provide services to individuals with SED, SMI, and SUD.

We commit to participating in and supporting this application to SAMHSA for the Certified Community Behavioral Health Clinic Improvement and Advancement grant during the time period of September 30, 2023 to September 29, 2027.

We will provide the following services for the proposed project:

- *We will commit to have our district staff trained on the crisis services provided by Radiant Health.*
- *We will collaborate with Radiant Health staff to ensure students in crisis who are involved receive support from Radiant Health experts as soon as possible and assist with a smooth transition, if warranted, to Radiant Health care.*

Our organization agrees to work collaboratively with Radiant Health to ensure our goals are in alignment with the goals of the CCBHC initiative, including efforts to track and report on outcomes, and to use data to drive program adjustments and improvements. We believe that the proposed project will contribute to improved overall wellness for individuals experiencing mental health and substance use disorders in Indiana's Grant and Blackford counties.

Sincerely,



Leslie Winter  
Superintendent



**RADIANT**  
Health™

11/2/2023

Teresa Deaton-Reese  
CPPB, CPPO, Procurement Consultant  
Indiana Department of Administration Procurement Division  
402 W Washington St. Room W468  
Indianapolis, IN 46204

Dear Ms. Deaton-Reese,

I am writing to confirm that we have reviewed the statewide CCBHC PPS rate. We fully understand how our organization will be compensated as a CCBHC, should we be selected to participate in the Demonstration Program.

Should you require any further information or have specific inquiries, please do not hesitate to contact us.

Sincerely,

Jonda Manwell  
Chief Financial Officer  
Radiant Health  
505 N Wabash Ave.  
Marion, IN 46952  
[jmanwell@getradiant.org](mailto:jmanwell@getradiant.org)



**RADIANT**  
Health™

11/2/2023

Teresa Deaton-Reese  
CPPB, CPPO. Procurement Consultant  
Indiana Department of Administration Procurement Division  
402 W. Washington St. Room W468  
Indianapolis, IN 46204

Dear Ms. Deaton-Reese,

We appreciate the opportunity to participate in the process of cost reporting and rate setting for the CCBHC Demonstration. As requested, we are prepared to provide the necessary financial documents for your review:

1. **Working Trial Balance or Financial Record of Expenses:** We confirm the availability of the financial record of expenses for the most recently completed fiscal year period.
2. **Crosswalk of Expenses:** We have the capability to create a Crosswalk of Working Trial Balance Expenses to the Direct and Indirect Costs for CCBHC Services and Direct Costs for Non-CCBHC Services, as outlined.
3. **Reclassifications and Adjustments:** We are equipped to provide supporting documentation and explanations for any Trial Balance Reclassifications or Adjustments of Expenses on the CCBHC Cost Report, as needed.
4. **Anticipated Costs:** We are prepared to furnish supporting documentation and explanations for Anticipated Costs of CCBHC Services not currently provided by our organization.
5. **Resource Allocation Methodologies:** We can provide a comprehensive explanation of the methodologies used to allocate resources to Direct or Indirect Costs for CCBHC Operations.
6. **Daily Visit Count:** Documentation supporting the reported daily visit count for our CCBHC services is readily available.
7. **Direct Care Practitioner FTEs:** Documentation of Direct Care Practitioner Full-Time Equivalent (FTE) amounts is available.





We are committed to transparency, cooperation, and efficiency in this process. If you have any specific requirements or need additional information, please do not hesitate to contact us.

Sincerely,

A handwritten signature in black ink that reads 'Jonda Manwell'.

Jonda Manwell  
Chief Financial Officer  
Radiant Health  
505 N Wabash Ave.  
Marion, IN 46952  
[jmanwell@getradiant.org](mailto:jmanwell@getradiant.org)



# RADIANT

Health™

11/2/2023

Teresa Deaton-Reese  
CPPB, CPPO, Procurement Consultant  
Indiana Department of Administration Procurement Division  
402 W Washington St. Room W468  
Indianapolis, IN 46204

Dear Ms. Deaton-Reese,

We are writing to confirm our full commitment to meeting all reporting requirements outlined in Attachment A - Scope of Work and Attachment E - Certification Criteria. Our organization recognizes the importance of adhering to these guidelines to ensure the program's success.

Additionally, we are dedicated to reporting on quality metrics as specified in Attachment F and providing data on Evidence-Based Practices (EBPs), assessments, and screening tools, detailed in Attachment G. We understand the significance of these metrics in assessing and improving service quality.

We also confirm our readiness to provide the required data and information to the State in the specified format and periodicity to meet both State and federal reporting requirements. We are committed to an efficient and punctual reporting process.

Our organization values transparency, accountability, and collaboration and looks forward to working closely with your team to fulfill all reporting requirements. If you have specific guidelines or further requests, please reach out to us.

Sincerely,

Lisa A. Dominisse  
Chief Executive Officer  
Radiant Health  
505 N Wabash Ave.  
Marion, IN 46952  
[ldominisse@getradiant.org](mailto:ldominisse@getradiant.org)

## Radiant Health Staff List

<b><u>Position</u></b>	<b><u># of staff</u></b>
Accounting Clerk	1
Accounts Payable Specialist	1
Accounts Receivable Specialist	3
ACT Case Coordinator	1
ACT RN	2
Advanced Practice RN	4
Case Coordinator	20
Chief Admin Officer	1
Chief Finance Officer	1
Chief Information Officer	1
Chief Medical Officer	1
Chief Operating Officer	1
Clinical Data Analyst	1
CMA	5
Community Education Coordinator	1
Customer Relations Professionals	17
DELTA Project Coordinator	1
Director of Compliance	1
Director of Crisis and Intensive Services	1
Director of Facilities	1
Director of Finance	1
Director of Nursing	1
Director of Hands of Hope	1
Director of Revenue Cycle	1
Director of Special Projects	1
Executive Assistant	1
Family Resource Advocate	1
Fianancial Specialist	1
Housekeeper	9
Human Resources Generalist	1
IT Analyst	1
IT Help Desk Associate Tier 2	1
IT Reporting Analyst	1
Lead Housekeeper	1
Lead Res Tech	1
Lead Van Driver	1
Maintenance	2
Manager of Accounts Receivable	1
Manager of Blackford County Services	1
Manager of Clinical Pathways Program	1
Manager of Community and School Based Services	1
Manager of Events & Marketing	1
Manager of Facilities	1
Manager of Grants	1
Manager of Safety Services	1
Manager of Substance Use Services	1

Manager of Support and Analytics	1
Medical Assistants	2
Medical Records Specialist	1
Outreach Advocates	4
Peer Support Specialists	12
President/CEO	1
Psych Tech	17
Psychiatrist	2
Psychologist, HSPP	1
Recreation Therapist	1
Res Techs	11
RHIA	1
RN	6
Safety Attendant	2
SEL Specialist	1
Senior Director of Human Resource	1
Senior Director of Marketing and Development	1
Senior Director of Outpatient Clinical Operations	1
Skills Coach	5
Skills Trainer	6
Social Workers	2
Supervisor of ACT Team	1
Supervisor of Crisis Stabilization Unit	1
Supervisor of CSP	1
Supervisor of Customer Relations Professionals	1
Supervisor of Customer Relations Professionals	1
Supervisor of Grace House	1
Supervisor of Peer Program	1
Supervisor of Treatment Navigators	1
Talent Acquisition Specialist	1
Therapists	30
Training Coordinator	1
Treatment Navigator	6
Van Driver	1
Workflow Analyst	1