

#3

**COMPLETE**

**Collector:** Copy of Web Link 1 (Web Link)  
**Started:** Tuesday, November 14, 2023 9:16:05 AM  
**Last Modified:** Thursday, November 16, 2023 4:48:19 PM  
**Time Spent:** Over a day  
**IP Address:** 4.4.79.238

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Page 1: Qualifications, Experience, &amp; Capacity

**Q1****Yes**

Is organization staff familiar with the HOME-ARP Request for Qualifications Guidebook?

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**Q2**

Contact Person Information:

Full Name	<b>Eric Owen</b>
Position Title	<b>Vice President, Public Health and Clinical Services</b>
Email	<b>eric.owe@riverstonehealth.org</b>
Phone Number(s)	<b>406-247-3365</b>

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**Q3**

Organization Information:

Organization Name	<b>Yellowstone City County Health Department dba RiverStone Health</b>
Street Address	<b>123 S 27th</b>
City	<b>Billings</b>
State	<b>MT</b>
ZIP + 4	<b>59101</b>
Email Address	<b>eric.owe@riverstonehealth.org</b>
Phone & FAX Numbers	<b>406-237-3200, 406-247-3202</b>

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**Q4**

Organization website: Please enter complete URL.

[www.riverstonehealth.org](http://www.riverstonehealth.org)

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Page 2: Organization Type

**Q5**

Organization Type: Please select one of the following.

Other (please specify):

Quasi-governmental

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Page 3: Nonprofit Documentation

**Q6**

Respondent skipped this question

IRS Determination Letter    Acceptable formats PDF,  
JPEG, JPEG

**Q7**

Respondent skipped this question

Current Bylaws    Acceptable formats PDF, JPG, JPEG

**Q8**

Respondent skipped this question

Articles of Incorporation    Acceptable formats PDF, JPG,  
JPEG

**Q9**

Respondent skipped this question

Governing body list: A list of the current Board of Directors or other governing body of the organization. The list must include the name, telephone number, address, occupation or affiliation of each member, and must identify the principal officers of the governing body. (Acceptable formats PDF, DOC, DOCX, JPG, JPEG)

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Page 4: Organizational Details / Financial Information

**Q10**

Organizational chart: The chart must illustrate the organization's administrative framework and staff positions.  
Acceptable formats PDF, DOC, DOCX, JPG, JPEG

[Organizational%20Chart.pdf \(248.4KB\)](#)

**Q11**

Most recent organizational audit or IRS Form 990. Acceptable formats PDF, JPG, JPEG

[FY22%20Audit%20Report%20-%20RiverStone%20Health.pdf \(2MB\)](#)

**Q12**

Treasurer / Financial Report through December 31. Acceptable formats PDF, JPG, JPEG

[RiverStone%20Health%20Organization-wide%202022%20Financial%20Statements.pdf \(103.9KB\)](#)

**Q13**

Unique Entity Identification (UEI) Number: A UEI is a number issued by the federal government's System for Award Management (SAM) to identify businesses and other entities that do business with the federal government. The UEI replaces the DUNS number. If your entity is already registered in SAM.gov, it has already been assigned a UEI number. Simply log into SAM.gov to access it. Entities intending to bid on contracts or grants directly from the federal government should visit SAM.gov and choose "Register Entity" to receive a UEI. Those who would like a UEI for sub-award reporting should choose "Get Unique Entity ID." There is no cost to register for a UEI and it can usually be created within one business day. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org. Enter your UEI number below.

GJ14HLKXRNR5

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**Q14**

System for Award Management (SAM) Registration: SAM is an official website of the U.S. federal government. All entities that receive payment with federal funds from Community Development Division programs must be registered in SAM. There is no cost to register; Register Online. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.

Please click or enter the organization's SAM registration date:

**01/09/2024**

**Q15**

Commercial and Government Entity (CAGE) Code. A CAGE code is a unique identifier assigned to government agency suppliers, to government agencies themselves, and to organizations funded by federal grants.

CAGE Code:

**3SGV8**

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**Q16**

Authorized Responsible Party Signature: This is the person with organizational legal authority to bind the organization in grant administration matters.

Full Name:

**Jon Forte**

Position / Job Title:

**President and CEO**

Phone Number

**406-247-3200**

Email Address:

**jon.for@riverstonehealth.org**

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Page 5: Experience & Capacity

**Q17**

Describe the length of time the organization has been in operation and the organization's purpose. (500 characters maximum)

Since 1974, RiverStone Health has had a rich history of providing health services to our community, from our role as the health department to seeing patients in our medical and dental clinics. We provide training for doctors through our Residency program, and numerous services that improve community health. In our clinics, we serve all patients, regardless of ability to pay. We continue to meet the needs of our community and are engaged in community health concerns.

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**Q18**

Describe the types of supportive services currently being provided by the organization. (2,000 characters maximum)

RiverStone Health provides a broad range of outpatient health services to a diverse population of over 13,000 individuals annually. Community Health Center services are comprised of full scope-all ages primary care services including pediatrics, OB, case management/wrap-around support, insurance enrollment, dental, pharmacy, x-ray, integrated mental health, and outpatient substance abuse treatment services. Primary care services are provided in our primary facility in Billings, two Healthcare for the Homeless locations, and two school-based health centers in Orchard Elementary and Medicine Crow Middle School. Our Healthcare for the Homeless team provides direct patient care, street care, mental health, substance use treatment, and outreach services to unhoused individuals in our community. Public Health Services provided include WIC and home visiting nursing services offering support to pregnant individuals, families with young children, children in the foster care system and children with complex healthcare needs. Our Child Advocacy Center works hand-in-hand with law enforcement to support victims of sexual assault and their families through the process of testifying and case management support. RiverStone Health services are designed to be easily accessible to individuals from historically marginalized populations and employees receive specialized training in providing culturally responsive care to individuals from these populations. All RiverStone Health services are available to unhoused individuals and individuals at risk of homelessness. Year-to-date RiverStone Health has served 786 unhoused individuals in our primary care service. Pathways have been established to promote streamlined access for individuals who are victims of intimate partner violence, sexual assault, and human trafficking to ensure these individuals can safely use our services.

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**Q19**

How many people has the organization served over the past 12 months? (whole numbers only; no ranges, no percentages)

13749

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**Q20**

What percentage of those served meet criteria for at least one of the qualifying populations as defined in the HOME-ARP Notice: CPD-21-10? (decimal format to show the percentage [e.g., .25 for 25%; .5 for 50%; etc.])

0.57

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**Q21**

Describe the organization's experience and compliance with federally funded programs. (1,000 characters maximum)

We have extensive experience with federal, state, local and private funding. Federal funds support initiatives including our Federally Qualified Health Center (via multiple HRSA grants), HIV Services (Ryan White), WIC Services (USDA) and our collaborative health promotion activities through grants such as the CDC. The books are prepared in accordance with FASB. Award contracts are tracked in accordance with 45 CFR 75. The CFO completes fund withdrawal requests. The accounts payable staff ensure expenses are approved in alignment with RSH's policies and procedures, including travel requirements. When grant funds are received, a new project is set up RSH's financial reporting software, to allow invoices to be directly allocated to grant funds. Reports are easily generated funds need to be requested or reports need to be submitted. The program manager works closely with fiscal to ensure deadlines are met and reports are accurate.

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**Q22**

Describe the agency's policy for maintaining confidentiality of individuals and families served. (1,000 characters maximum)

We are a HIPPA covered entity. Our privacy and security policies are reflective of that. We manage all information in accordance with HIPPA.

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## Q23

Describe the organization's policies, procedures, and experience in each of the following three areas: (1,500 character maximum for each)

Financial Management & Accountability

**The books are prepared in accordance with FASB. Award contracts are tracked in accordance with 45 CFR 75. The chief financial officer, CFO, completes fund withdrawal requests. The accounts payable staff ensure expenses are approved in alignment with RSH's policies and procedures, including travel requirements. When grant funds are received, a new project is set up in Great Plains (GP), RSH's financial reporting software, to allow invoices to be directly allocated to grant funds.**

Personnel Management

**We have a dedicated human resources department that oversees policies and procedures for the organization in relationship to hiring, disciplinary action, code of conduct and salary and benefits.**

Procurement & Purchasing

**We have dedicated purchasing staff and policies and procedures that require supervisory/managerial approval. Supervisors/Managers are also responsible for review of budgets to ensure aligned purchases and accuracy of expenses.**

Recordkeeping & Reporting

**Program staff are responsible for documenting activities, progress and outcomes per funder requirements. These are overseen by program managers and reviewed regularly. Program managers work alongside the fiscal team to ensure activities and expenses align. Program and fiscal staff also review expenses, invoicing, drawdowns, and remaining balances to ensure accuracy and fidelity.**

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## Q24

If the organization currently manages grant funding, describe the method for tracking staff time on grant-specific tasks. (500 characters maximum)

Staff accounting record salaries/wages, fringe benefits, and overhead entries. Payroll assists with salary/wage and fringe benefits entries. Timesheets include separate projects for employees to code time to; payroll time sheets are collected on a bi-weekly basis.

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**Q25**

Describe the standards the organization uses for code-of-conduct covering conflicts of interest and governing the actions of its officers, Board of Directors, and employees. (2,000 characters maximum)

RiverStone Health's code-of-conduct is rooted in our mission to "improve health, life and safety" and uses the framework of "we provide S.E.R.V.I.C.E.: stewardship, excellence, respect, vision, integrity, customer focus, and education." Each of the areas is broken down with specific definitions accompanied by examples of desired and expected behaviors. For example, stewardship is defined as, "the conducting, supervising, or managing of something; and the careful and responsible management that's entrusted to one's care. To do this I/we will: recognize my role and responsibilities in management of equipment, time, supplies, and people; be mindful and proactive in the things directly and indirectly responsible for; accept ownership of my work and the mission of RSH in service to the community; demonstrate accountability for the success of the organization. All employees review these during onboarding and annually and sign an acknowledgment of receipt and agreement to follow the behavior standards. Additionally, individuals on any RiverStone Health boards and its officers are required to disclose any potential conflicts of interest and sign a conflict of interest statement when voted on to a board and/or upon hire. Conflict of interest statements are re-signed annually.

**Q26**

**Yes**

Does the organization carry fidelity bond coverage for responsible officials?

Page 6: Certifications / Authorization / Signature

**Q27**

**CERTIFICATIONS:** Please certify compliance with each of the following by checking the box next to each:

**Funded activities must exclusively benefit individuals and families in qualifying populations in the City of Billings.**

**Subrecipients must prevent the duplication of funds to prevent fraud, waste, and abuse by verifying a qualifying household is not already receiving the same eligible supportive service or has been approved to receive the same service through another program or service provider. Subrecipients must immediately repay the City of Billings for assistance that is determined to be duplicative.**

**Subrecipients must maintain procedures to prohibit employees, board members, and officers from using their positions for a purpose that has the appearance of being motivated by a desire for private gain for themselves or others.**

**Financial records, supporting documentation, statistical records, and all other records pertinent to funding shall be retained for a period of five years following completion of project/activity.**

**Subrecipients shall comply with the Fair Housing Act, HUD regulations, and the Montana Human Rights Act prohibiting employment, contracting, and beneficiary discrimination based on: Disability - includes people with HIV / AIDS and people in recovery from alcohol / drugs; Race / Color; Religion; Religious Belief; Sex - includes protection against sexual harassment; Familial Status - includes the presence of children under the age of 18 and/or pregnancy; National Origin; Sexual Orientation; Gender Identity; Marital Status; Creed; and Age.**

**Subrecipients hiring personnel to carry out HOME-ARP activities, follow all Equal Employment Opportunity (EEO) policies. These may include the documentation of advertising methodology, demographics for interviewees, and reasons for the hiring decision; to the greatest extent feasible, direct all employment, contract, and training opportunities to low- and very-low-income persons and businesses, including seasonal and temporary employment opportunities; and recruit potential employees residing in lower-income areas and those residing in public or federally assisted housing.**

**Required documentation includes: a summary of the**

number of applicants for each position; the number that are minorities, women, and/or disabled; reasons for the hiring decision; personnel policies; and employee training, promotion, and salary levels.

Subrecipients must not contract with, hire, or employ an individual in the United States knowing that the contractor or individual is not authorized with respect to such employment.

Subrecipients are required to comply with the policies, guidelines, and requirements of the Uniform Administration, Cost Principles that require costs be necessary and reasonable, and Audit requirements set forth in 2 CFR Part 200.

Funds, materials, property, or services, provided directly or indirectly through HOME-ARP, cannot be used for partisan political activity, or to further the election or defeat of any candidate for public office.

All procurement transactions regardless of whether negotiated or advertised, and without regard to dollar value, shall be conducted in a manner providing a maximum degree of open and free competition.

Organizations that are directly funded under the HOME-ARP program may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded through HOME-ARP. If an organization conducts such activities, the activities must be offered separately, in time or location, from the programs or services funded under HOME-ARP, and participation must be voluntary for the beneficiaries of the HOME-ARP programs or services.

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**Q28**

**Yes**

Upon request, applicant agrees to furnish copies of liability insurance coverage, fidelity bond coverage for principal staff handling the organization's accounts, and payment of payroll taxes and worker's compensation insurance coverage, as required by Federal and State laws.

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**Q29**

**Yes**

Upon request, applicant agrees to furnish copies of commitment letters for other funding sources.

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**Q30**

**Yes**

Upon request, applicant agrees to furnish copies of accounting records and other financial documentation.

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**Q31**

Signature of Authorized Responsible Party Entering your full name in the box below will convey the same meaning as a wet signature.

Jon Forte, President and CEO

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**Q32**

Request for Qualification - Part 1 Submittal Date

Please enter or click today's **11/16/2023**  
date below:

#4

COMPLETE

**Collector:** Web Link 1 (Web Link)  
**Started:** Monday, November 13, 2023 9:24:38 AM  
**Last Modified:** Thursday, November 16, 2023 5:24:06 PM  
**Time Spent:** Over a day  
**IP Address:** 4.4.79.238

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Page 1: Supportive Service Program & Activities

**Q1** Yes

Have you completed and submitted the HOME-ARP Request for Qualifications - Part 1 online form?

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Page 2: Supportive Service Program & Activities

**Q2**

Organization Name. Must be the same as entered in the Part 1 - Qualifications online form.

3. Yellowstone City-County Health Department dba RiverStone Health

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**Q3**

Please provide the proposed supportive service program location: (please be specific)

Street Address	<b>123 S 27th</b>
City	<b>Billings</b>
State	<b>MT</b>
Zip Code + 4	<b>59101</b>

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**Q4** Yes

Is the program location within the Billings city limits?

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**Q5**

Which qualifying populations does your agency propose to serve with HOME-ARP funds? (choose one or more)

**Homeless, as defined in 24 CFR 91.5,**

**At Risk of Homelessness, as defined in 24 CFR 91.5,**  
**Fleeing, or Attempting to Flee, Domestic Violence,**  
**Dating Violence, Sexual Assault, Stalking, or Human**  
**Trafficking**

**Other Populations including: Other families requiring housing assistance services to prevent homelessness, or those at greatest risk of housing instability**

**Veterans and Families that include a Veteran Family Member that meets the criteria for one or more of the qualifying populations**

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**Q6**

Which eligible supportive service categories does your agency propose to carry out? (choose one or more)

**McKinney-Vento Supportive Services (see McKinney-Vento Homeless Assistance Act)**

**Homeless Prevention Services**

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**Q7**

Which eligible activities associated with the above service categories does your agency propose to implement? Full descriptions of activities can be found in HOME-ARP Supportive Services: Eligible Costs & Services (Please choose at least one of the following)

**Mental Health Services,**

**Outpatient Health Services,**

**Outreach Services,**

**Substance Abuse Treatment Services,**

**Transportation,**

**Case Management**

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**Q8**

Describe the need for the proposed supportive services at your organization in relation to homeless prevention and increasing housing stability. (1,000 character maximum)

As a patient-centered medical home, we meet individuals where they are. Services offered to those being served at RiverStone Health begin with access to behavioral (including substance misuse treatment and counseling) and physical health services. While providing access to mental and physical health services the door to identifying additional needs and navigation is opened. With the trust of a healthcare providers, we can identify additional supports like case management to move individuals toward stability. Funds will cover non-reimbursed supportive services. Funds will be used where all other funding is exhausted.

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**Q9**

**Yes**

Is the above-stated need identified within the City of Billings' HOME-ARP Allocation Plan?

**Q10**

Please estimate the number of qualifying HOUSEHOLDS your agency expects to serve with HOME-ARP supportive services in one year. (Whole numbers only; no ranges, no percentages; a single individual = one household; one family = one household)

775

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**Q11**

What is the organization's timeframe in MONTHS for carrying out the proposed activity? Please enter a whole number (no comma, decimal point, etc.)

72

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Page 3: Organizational Experience and Capacity

**Q12**

Provide a detailed description of the organization's ability to serve the identified qualifying population(s). Describe similar projects or activities that have been / are being successfully carried out at the organization, as well as sources of funding for the programs or activities. (2,000 character maximum)

RiverStone Health, has served the community since 1974. It has had a dedicated Healthcare for the Homeless program since 1992. Clinic services are offered in various outreach settings including schools and surrounding community satellite clinics. Sources of funding for these programs include federal grants and fees for services. Grants include a HRSA Federally Qualified Health Center grant, which provides base funding, but does not cover many of the staff salaries needed to provide services such as those provided through our dedicated Healthcare for the Homeless Clinic. Healthcare for the Homeless has a primary clinic location and does outreach to unhoused individuals at various locations throughout the community.

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**Q13**

Please explain any identified obstacles to carrying out this activity prior to the expenditure deadline of September 30, 2030. (1,000 character maximum)

None anticipated. We have a long history of service to our community with established business and fiscal practices. A barrier could be provider and nursing shortages, which we have navigated in the past.

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**Q14**

Describe how the organization plans to market the program to participants to ensure people know how to access services or resources. (1,000 character maximum)

We have a dedicated communications team that uses mixed methodologies to publicize services. We anticipate continued relationships with other service organizations and regular outreach specifically among other providers service unhoused individuals, families and youth. We are a member of the Continuum of Care Coalition as well as the Substance Abuse Coalition allowing for ongoing connection and communication.

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**Q15**

The City has not implemented a preference for any qualifying populations or subpopulations. Describe how the agency will maintain a waiting list of any program participants and/or a waiting list for services. (1,000 character maximum)

We utilize clinic scheduling and regular outreach services. We will schedule or will provide point-in-time on demand services to clients and patients. We currently have locations for service that support the City of Billings at our main clinic, Healthcare for the Homeless location and regular services at St. Vincent de Paul.

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**Q16**

Describe how the agency will verify a program participant meets at least one of the qualifying populations prior to service approval. (1,000 character maximum)

We formally register our patients/clients. During the registration process we ask them for their housing status. If a person self identifies as unhoused, they automatically qualify for no out-of-pocket expenses. We use verbal attestation as our verification.

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**Q17**

How will the organization verify the income of the individuals / households served? Check all that apply.

**Federal Tax Forms,**

**Pay Stubs,**

**Client Self-Report**

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**Q18**

Describe how the agency will assess duplication of benefits, including a process for verifying that a program participant is not currently receiving and/or been approved to receive the same service through another funding source. (1,00 characters maximum)

Funding made available through this program will only support those who are un-insured and/or under-insured individuals (unhoused, and at risk of homelessness), thus no billing for services will be available.

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**Q19**

**No**

Has any program participant been required to repay due to an overpayment and / or duplication of funds at your agency? If yes, how were repaid funds reinvested into another program participant and / or activity?

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**Q20**

Describe the methods or programs the agency will use to document and verify a program participant's eligibility. (1,00 characters maximum)

At the point of registration we ask them to disclose housing status; HCH has access to the coordinated entry system to verify whether the person is already being served by another entity. We are also a member of the Continuum of Care Coalition.

**Q21**

What is the total HOME-ARP funding requested for supportive service activities? (Please enter whole numbers in each field (no dollar sign, comma, decimal point, etc.)

For supportive services activities:	<b>0</b>
For the direct provision of services:	<b>200000</b>

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**Q22**

**Yes**

If included in the project budget, will the cost of labor or supplies and materials be incurred in directly providing supportive services to program participants? (i.e., direct provision of services)

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**Q23**

If the direct provision of services will be funded, please describe the employee positions to be funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out the proposed activity. (500 characters maximum)

1 Behavioral Health: either LCPC/LCSW treats mental, emotional or substance issues. Therapy, crisis intervention, case management, client advocacy, prevention/education. MA/MS in psychology, counseling, social work or related. 1 Patient Access: Schedules, patient info EHR, answers questions, refers to resources. High School Diploma/GED. .5 Care Manager: identify barriers, navigate interplay between physical/mental health, social issues and resource needs. BA social work or related.

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**Q24**

Upload job descriptions and resumes of any staff that will directly carry out supportive service activities for program participants.

**Job%20Descriptions%20and%20Resumes.pdf (3.4MB)**

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**Q25**

Identify the organization's key staff members that will be responsible for HOME-ARP activity oversight, implementation, financial management, and quarterly reporting. Please include specific titles and qualifications. (1,000 characters maximum for each)

Activity Oversight:

**Joan Brewer, Senior Director of Operations, Clinic, RiverStone Health;** Trained as a master prepared registered nurse, Joan has multiple years of experience in various clinical and medical leadership roles in the Billings area and other parts of the country. Her work includes decades of experience in supervision, team leadership as well as project and initiative execution.

Implementation:

**Misty LaFranier, Healthcare for the Homeless Clinic Manager;** Misty is trained as a master prepared registered nurse. She has experience with supervision as well as serving at-risk and marginalized populations in traditional nursing capacities and case management and home visiting.

Financial Management:

**Financial Management: Shanna Zier, Interim Chief Financial Officer;** A professional with degrees in financial management and accounting with decades of experience in accounting law, regulation and communication. Shanna has federal security clearance and a magnitude of leadership experience as well as institutional knowledge at RiverStone Health.

Quarterly Reporting:

**Joan Brewer, Senior Director of Operations, Clinic, RiverStone Health;** Trained as a master prepared registered nurse, Joan has multiple years of experience in various clinical and medical leadership roles in the Billings area and other parts of the country. Her work includes decades of experience in supervision, team leadership as well as project and initiative execution.

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**Q26**

If awarded HOME-ARP funding, will the organization hire new staff to implement the project? If yes, the organization must comply with low-income recruitment regulations for positions supported, either in part or in full, with federal funding. Recruitment efforts must include targeting low- and very-low-income individuals, and race/ethnicity documentation must be provided on applicants for any positions supported by federal funding.

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**No**

**Q27**

Respondent skipped this question

Please upload job descriptions for each new position.  
Acceptable formats PDF, DOC, DOCX, JPG, JPEG

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Page 6: Sources & Uses

**Q28**

Please upload your completed Sources & Uses spreadsheet. Acceptable formats PDF, JPG, JPEG

**HOME-ARP%20Sources%20and%20Uses.pdf (173.5KB)**

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Page 7: Authorization / Certification / Signature

**Q29**

Please upload the Authorization to Request Funds documentation, signed by the organization's Authorized Responsible Entity. Acceptable formats PDF, JPG, JPEG

**AuthorizationRequestFunds\_2023.11.pdf (198.7KB)**

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**Q30**

Signature: Typing your full name in the box below will be considered signing.

Shanna Zier, Interim Chief Financial Officer

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**Q31**

HOME-ARP Request for Qualifications - Part 2 Submittal  
Date

Please click or enter the date **11/16/2023**  
below:

**RiverStone Health Clinic Board**  
**Vice President of Clinical Operations Report**

October 2023

**Funding, Grants, and Contracts**

- ARPA “H8F” grant: One time funding of \$3,341,250.00 for COVID mitigation and response. Grant is being used to fund purchasing supplies, equipment, pay for staff time and staff related expenses, and complete renovations at Worden.
  - Supplies continue to arrive as supply chain allows. Generator installation has started.
  - Quarterly report has been submitted
- Base Grant “H80” and 330H:
  - We received notification from HRSA that our Operational Site Visit is tentatively scheduled for between July-September 2024. The HRSA team is generally on-site for about a week.
    - Staff attending an OSV prep webinar in November.
  - Our H80 grant annual progress report is due 11/3/23.
    - Work in progress to submit on time.
- City of Billings HOME-ARP Funding: The city has released an RFQ for Billings based organizations who can provide supportive services to unhoused individuals. The city has received a grant to fund approx. \$1.2MM of supportive services. We will have staff attending a technical assistance session on October 18<sup>th</sup> and then we will determine if we are going to submit an RFQ.

**Staffing**

- We are holding on filling vacant MA positions while we right-size our MA staffing to available/scheduled provider time.
- We have 4 RN and 2 care manager vacancies that we are actively recruiting to fill.
- Joan, Blake, and I have been conducting a series of listening sessions with staff working in the Billings location in preparation for the Kaizen and to further our orientation in our (relatively) new leadership roles. We are using the IHI Joy in Work Framework to conduct the sessions and follow-up.
  - Next round of listening sessions is scheduled for early November.

**Facilities**

- Generator installation work is ongoing.

**Policies, Procedures, Compliance, and Risk Management**

- FTCA Redeeming: We've started the 2024 FTCA redeeming application process. Applications are due 6/23/23.
  - Our redeeming application is complete and ready to submit pending board approval.
  - Application has been submitted and we have been providing supplemental documentation as requested.

- We received our notice of FTCA deeming for 2024.

### **General Operations**

- We've contracted with a company (Ero) to assess our use of eCW and provide recommendations on how we can optimize its use. Ero started their assessment this week with fact finding meetings. They will be on-site next to shadow our staff and see how they use eCW in real time. They will then provide us with recommendations by the end of July. At that point we will develop a remediation plan.
  - Recommendations are being provided on July 14<sup>th</sup> and I will provide a verbal summary of recommendations during the meeting.
  - Recommendations were received from the vendor and evaluated by Senior Leadership in consultation with content experts. Senior leadership weighed many factors and decided to start the optimization process in two areas where significant deficits were identified in the way ECW is currently configured: rebuilding the dental and billing office modules.
  - Dental module and billing office module rebuild work has started and modules will roll out the last week of October.
- We were approached by Catholic Social Services to house a 0-3 boutique service. They will be on-site 2 ½ days a week to distribute free clothes, diapers and other infant care products for free to families.
- We have been actively involved with the City of Billings in educating the public on the public health benefits of parks leading up to the Parks, Recreation, and Trails bond being on the ballot this November.
- In October we confirmed that we are a registered provider in the VA's community provider program.
- Several CHC and PH employees are engaging in the work around the Behavioral Health for Future Generations Initiative funded by the state legislature.
- On October 11<sup>th</sup> we hosted our Women's Fair highlighting the various services we have available for women and families.
- We've made the decision to move forward with a new credentialing software package, RegLantern. This product also has functionality to help with operational sight visit and FTCA coverage compliance. We will be implementing this new system in November-December.
- Public Health and CHC leadership continue to collaborate on streamlining connections between services offered to pregnant women.

Respectfully submitted,



Eric Owen

Vice President of Public Health and Clinical Services

**RiverStone Health Clinic**  
**Financial Report for the Board**  
**October 21, 2023**

**Finance Committee Meeting**

The Finance Committee of RiverStone Health Clinic met on October 13, 2023.

The meeting was called to order at 10:30 a.m. by committee chair Dale Anderson.

Staff present at the meeting included Eric Owen, John Felton, and Shanna Zier.

**September 2023 Financial Statements**

The September 2023 financial statements were reviewed and discussed. Highlights and significant variances included in the financial statements are summarized in the “Financial Statement Highlights” section following later in this report and as noted on the financial statement dashboard report included with the board packet.

Cash noted on the balance sheet at the end of September totaled approximately \$6,100,000 and is being held together with RiverStone Health’s other cash reserves in an overnight sweep account. The grant draw-down process remains up-to-date as discussed previously. There were no capital purchases in the month of September.

The September statement of revenue and expenditures reflects net operating revenue of approximately \$311,000 which was above the \$161,000 amount budgeted for the month. Patient services revenue totaled \$1,185,000 compared to budget of \$1,183,000 for the month. While patient services revenue is slightly over budget for the month, the bulk of this variance is due to high Medicare revenue. There has been a change in billing/coding for Medicare claims. Claim amounts are now being adjusted after payment is received rather than an adjustment to the Medicare PPS Rate prior to claim submission. This results in higher Medicare revenue in the month of service and a larger contractual adjustment in the month payment is received. Medicare revenue for September totaled \$551,000 compared to budget of \$230,000. We are continuing to see a decreasing trend in Medicaid revenue along with an increasing trend in Self Pay revenue, likely attributed to Medicaid unwinding. YTD Medicaid revenue was approximately \$392,000 below budget, while YTD Self Pay revenue was approximately \$93,000 over budget. Through September, Medicare revenue was 46% over budget, Medicaid revenue was 17% below budget, Insurance revenue was 3% below budget, and Self Pay revenue was 13% above budget. Through September, other revenue is over budget by about \$280,000 mainly due to 340B revenue. Through September, 340B revenue was about \$261,000 over budget and 340B supplies were about \$38,000 over budget. Contract/grant revenue is slightly under budget through September. This is due to the timing of budgeted revenue for ARPA H8F grant revenue. Through September, we have recognized \$69,000 in revenue associated with this grant.

Salaries and benefits expense was \$60,000 below budget in September and is about \$142,000 below budget for the YTD period. This variance is largely from vacancies in new positions anticipated in this year’s budget that have not yet been filled yet. Bad debt expense is higher than budgeted as we work through the older A/R balances. Through September, this totaled \$164,000 compared to a budget of \$59,000.

A breakdown of operating results at the various medical clinic locations (*excluding Ryan White*) for the month of **September 2023** is as follows:

	Revenue	Expense	Net
Main Clinic (inc HCH sites)	\$1,606,273	\$1,343,431	\$262,842
Bridger Clinic	\$69,181	\$58,658	\$10,523
Joliet Clinic	\$50,362	\$35,980	\$14,382
Worden Clinic	\$56,688	\$64,865	(\$8,177)
Orchard School Clinic	\$25,248	\$25,015	\$233
MCM School Clinic *	\$58,452	\$39,443	\$19,009

\* inclusive of SD2 AWARE contract

The dental clinic reflects net operating revenue of approximately \$14,000 in the month of September (versus a budgeted amount of approximately \$43,000). Net patient services revenue is about \$30,000 over budget for the month. Salaries and benefits are approximately \$18,000 over budget and bad debt expense is approximately \$25,000 over budget for the month of September.

Additional comments are also included on the financial statement dashboard that were distributed in the board packet.

#### **City of Billings HOME-ARP Funding Update**

The City of Billings has released an RFQ for Billings based organizations who can provide supportive services to unhoused individuals. The city has received a grant to fund approx. \$1.2 million of supportive services. Staff recently attended a technical assistance session on October 18th and we are planning to submit an RFQ to be eligible for this funding.

*After review and discussion of the attached financial statements and related information, the Finance Committee is recommending acceptance of the September 2023 financial statements as presented herein. The Finance Committee is also recommending approval of the RFQ for the City of Billings HOME-ARP Funding.*

There being no further discussion the meeting was adjourned at 11:03 a.m.

**RiverStone Health**  
**Balance Sheets**  
**As of December 31, 2022 and June 30, 2022**

	<u>12/31/2022</u>	<u>6/30/2022</u>
<b>ASSETS &amp; DEFERRED OUTFLOWS</b>		
Operating Cash	\$8,556,725	\$7,812,575
Cash on Deposit with Yellowstone County	779,031	308,789
	<u>9,335,756</u>	<u>8,121,364</u>
Accounts Receivable	4,783,666	4,470,872
Less Allowance for Billing Adjustments & Bad Debts	(1,079,863)	(832,839)
	<u>3,703,803</u>	<u>3,638,033</u>
Grants Receivable	671,408	2,055,320
Contracts Receivable	3,088,236	2,640,488
Taxes Receivable	0	38,891
Interest Receivable	26,247	55,937
Other Receivables	226,240	49,720
Inventory	947,125	764,525
Prepaid Expenses	545,028	407,162
<b>Total Current Assets</b>	<b>18,543,843</b>	<b>17,771,440</b>
<b>Fixed Assets</b>		
Property, Plant & Equipment (at cost)	7,017,673	6,858,909
Accumulated Depreciation	(3,882,219)	(4,689,293)
<b>Net Fixed Assets</b>	<b>3,135,454</b>	<b>2,169,616</b>
Other Long-Term Assets (due from YHP)	6,878,243	6,878,263
Leased Assets, net	25,808	25,808
Deferred Outflows (pension contributions & adjustments)	4,376,635	4,376,635
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	<b>\$ 32,959,983</b>	<b>\$ 31,221,762</b>
<b>LIABILITIES, DEFERRED INFLOWS &amp; NET ASSETS</b>		
Accounts Payable	\$1,459,398	\$1,483,507
Wages & Benefits Payable	1,096,039	985,300
Unearned Revenue	2,674,334	1,495,158
Accrued Vacation & Sick Leave	2,061,461	2,276,271
Lease Liability	25,373	25,373
<b>Total Current Liabilities</b>	<b>7,316,605</b>	<b>6,265,609</b>
Net Pension Liability	15,932,514	15,932,514
Deferred Inflows (pension adjustments)	6,569,761	6,569,761
<b>TOTAL LIABILITIES &amp; DEFERRED INFLOWS</b>	<b>29,818,880</b>	<b>28,767,884</b>
<b>Net Assets</b>		
Current Year Net Revenue Over (Under) Expenses	687,225	
Balance at Beginning of Year	<u>2,453,878</u>	
<b>Total Net Assets</b>	<b>3,141,103</b>	<b>2,453,878</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS &amp; NET ASSETS</b>	<b>\$ 32,959,983</b>	<b>\$ 31,221,762</b>

**RiverStone Health**  
**Statements of Revenues and Expenditures**  
**For the Periods Ending December 31, 2022**

	Month			YTD			FY23 Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Revenue</b>							
County Taxes	\$250,831	\$250,831	\$0	\$1,504,986	\$1,504,986	\$0	\$3,010,000
Health Insurance Mill Levy	178,691	195,993	(17,302)	1,035,603	1,175,958	(140,355)	2,367,917
Medicare	643,776	722,840	(79,064)	4,044,335	4,323,285	(278,950)	8,625,770
Medicaid	1,421,223	1,428,780	(7,557)	8,289,796	8,553,261	(263,465)	17,140,605
Insurance	356,356	319,497	36,859	1,670,596	1,914,428	(243,832)	3,832,130
Private Pay	148,937	208,276	(59,339)	823,162	1,249,744	(426,582)	2,500,085
Contracts/Grants	1,908,801	1,766,991	141,810	10,501,530	10,199,954	301,576	19,809,791
Other	480,464	424,083	56,381	2,506,066	2,377,694	128,372	4,714,556
Total Operating Revenue	5,389,079	5,317,291	71,788	30,376,074	31,299,310	(923,236)	62,000,854
<b>Operating Expenditures</b>							
Wages & Benefits	3,154,285	3,273,913	119,628	18,256,139	19,637,935	1,381,796	40,534,317
Supplies	1,245,869	1,037,426	(208,443)	7,045,824	6,216,554	(829,270)	12,441,427
Operating Expenses	122,722	139,956	17,234	831,633	860,041	28,408	1,725,331
Contract Services	239,964	252,133	12,169	1,726,670	1,702,622	(24,048)	3,206,862
Travel & Education	36,923	41,706	4,783	292,936	284,463	(8,473)	637,580
Insurance	31,581	32,584	1,003	191,797	195,504	3,707	403,650
Rent & Maintenance	182,768	161,252	(21,516)	1,013,514	965,510	(48,004)	1,936,626
Janitorial	20,969	19,859	(1,110)	119,756	119,154	(602)	238,315
Depreciation & Amortization	29,542	33,166	3,623	175,198	182,564	7,366	401,506
Bad Debt Expense	42,683	30,025	(12,658)	146,928	180,150	33,222	360,300
Total Operating Expenditures	5,107,306	5,022,020	(85,286)	29,800,395	30,344,497	544,102	61,885,914
<b>Net Operating Income</b>	<b>281,773</b>	<b>295,271</b>	<b>(13,498)</b>	<b>575,679</b>	<b>954,813</b>	<b>(379,134)</b>	<b>114,940</b>
				1.9%	3.1%		0.2%
<b>Non-Operating Revenue</b>							
Donations/Memorials from Foundation	10,000	10,000	0	60,000	60,000	0	120,000
Interest Income	5,144	7,750	(2,606)	85,475	46,500	38,975	93,000
Other	16,023	1,625	14,398	112,402	9,750	102,652	19,500
Total Non-Operating Revenue	31,167	19,375	11,792	257,877	116,250	141,627	232,500
<b>Non-Operating Expenditures</b>							
Foundation Wages & Benefits	15,682	21,840	6,158	69,294	131,895	62,600	271,566
Foundation Supplies/Other Non-oper Exp	12,835	7,778	(5,057)	77,037	46,666	(30,371)	100,852
Total Non-Operating Expenditures	28,517	29,618	1,101	146,331	178,561	32,230	372,418
<b>Net Non-Operating Income</b>	<b>2,650</b>	<b>(10,243)</b>	<b>12,893</b>	<b>111,546</b>	<b>(62,311)</b>	<b>173,857</b>	<b>(139,918)</b>
<b>Net Revenue Over (Under) Expense</b>	<b>\$284,423</b>	<b>\$285,028</b>	<b>(\$605)</b>	<b>\$687,225</b>	<b>\$892,502</b>	<b>(\$205,277)</b>	<b>(\$24,978)</b>



# MINNIE BELL

*LCPC - Candidate*

*BS, MS - Psychology, MSU-Billings*

## PERSONAL OBJECTIVE

Compassionate, empathetic, practical mental health therapist candidate with community mental health experience and a desire to assist others in achieving a state of healthy mental well-being and self-awareness.

## CERTIFICATIONS

Mental Health First Aid - January 2021

Adult Mental Health First Aid Instructor – October 2022

Advanced Mindfulness Toolbox for Rewiring the Brain – March 2022

EMS Safety Certified in Adult, Child, Infant CPR - February 2024

MANDT Certified - February 2024

## SKILLS

Counseling and coordinating care for those living with severe mental illness as well as treatment planning, assessment, and assisting with activities of daily living. Coordination and advocacy with community partners to help meet the needs of clients. Utilizing an electronic medical record system for documentation requirements and maintain detailed case files. Excellent listening and communication skills, proficient in boundary setting, and skilled in behavioral therapy and cognitive therapy techniques.

## EDUCATION

MSU-Billings - Master of Psychology - GPA 3.73 - May 2023

MSU-Billings - B.S. of Psychology - GPA 3.66 - May 2020

Boise State University - A.S. Health Information - GPA 3.33 - June 1996

CONTACT INFO





# MINNIE BELL

LCPC - Candidate  
BS, MS - Psychology, MSU-Billings

## WORK EXPERIENCE

### 2022 - 2023

Mental Health  
Center

#### PACT TEAM LEAD/CARE COORDINATOR/THERAPIST-IN-TRAINING

Assisted individuals living with severe mental illness with activities of daily living and medication management. Advocated to ensure assistance with community partners and coordinated care surrounding their mental and physical health. Led a team consisting of care coordinators, rehab technicians, peer support, and therapists that ensured care coordination and support for a large caseload of clients. Lead responsibilities included scheduling staff, ensuring necessary contacts, coordinating with community partners to ensure access to mental and physical health services, on-call responsibilities daily, daily team meetings and weekly reporting to management. Provided therapy to individuals living with severe mental illness utilizing CBT, DBT, mindfulness, and coping strategies.

### 2020 - 2021

Montana State  
University-Billings

#### STUDENT WORKER

Assisted the Wellness Advisor with reporting and record keeping requirements around student participation in activities and events, designed and produced marketing campaigns centered around health, wellness, diversity and new laws and requirements that affect students.

### 2018 - 2021

Montana State  
University-Billings

#### BYSTANDER INTERVENTION SPECIALIST

Assisted in live trainings that comply with NCAA requirements, created and managed events that educated students on prevention and awareness strategies and resources around sexual violence and healthy relationships, and designed and administered poster and social media campaigns around SAAM, DVAM, Healthy Relationships, and Bystander Intervention techniques using best practices and evidence based strategies.

CONTACT INFO





# Job Description

*RiverStone Health is an equal opportunity employer and shall upon request provide reasonable accommodations to otherwise qualified individuals with disabilities. The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer change. This position description has been designed to indicate the general nature and level of work performed by employees within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications which may be required of the employee assigned to the position.*

**Working title:** Healthcare for the Homeless Behavioral Health Provider (LCPC/LCSW)

**Position #s:**

**Classification title:** Mental Health and Substance Abuse Social Workers (21-1023)

**Division:** Healthcare for the Homeless

**Program:** Behavioral Health

**Class category:**

**UKG Project Code:**

**FLSA status:** Exempt:  Non-Exempt:

**UKG Cost Category Code:**

**Reports to:** Substance Use Disorder Services Manager

**Date revised:** January 2023

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## RiverStone Health Overview:

Serving the Yellowstone County community and south-central Montana for nearly 50 years, RiverStone Health is an essential provider of personal and public health services. **Health, Education, Leadership and Protection – HELP** is what we do. From medical, dental and behavioral healthcare; home care and hospice; public health services like immunizations, WIC, health promotion and restaurant inspections; and educating the next generation of health professionals, our expertise spans all ages and stages of life.

Underlying principles of access, affordability, compassion and quality in all interactions, RiverStone Health improves life, health and safety for all of the communities we serve. Foremost, we are committed to the values of **Justice, Equity, Diversity and Inclusion (JEDI)** by cultivating an environment that protects and acknowledges the unique identities within our diverse community.

## Behavioral Health Overview:

RiverStone Health recognizes that depression is the third most common reason for a visit to a health center and one in four adults suffer from a mental disorder in a given year. The Behavioral Health team provides mental health and substance abuse counseling and treatment for patients and provides referrals to other community-based services.

## Job Summary:

The Healthcare for the Homeless Behavioral Health Provider; either Licensed Clinical Professional Counselor (LCPC) or Licensed Clinical Social Worker (LCSW) position assesses

and treats individuals with mental, emotional or substance abuse issues. Duties include individual and/or group therapy, crisis intervention, case management, client advocacy, prevention and education. The position consults with physicians and other clinic staff to provide solution-focused care. The position coordinates and connects patients and clients to appropriate social services to meet the physical, financial, social and/or environmental needs of patients and their families as needed.

## Essential Functions/Major Duties and Responsibilities:

*(The individual must be able to perform the essential functions of the job. This is not an inclusive list of all duties the incumbent will perform. The percentages of time spent for each area will fluctuate. Reasonable accommodations will be made to enable individuals with disabilities to perform the essential functions.)*

*Each job description consists of A) core duties performed by the occupational classification, and B) department or discipline specific duties performed by individual positions. Managers may customize this job description template by removing core duties that are not applicable and/or adding duties specific to the program or position. If more than 50% of the work performed by a specific position differs from this core job description, the manager should contact Human Resources to determine if an alternative classification is appropriate.*

<b>A. Licensed Clinical Professional Counselor (LCPC) services</b>	<b>65%</b>
<ul style="list-style-type: none"><li>• Counsel clients in individual or group sessions to assist them in dealing with substance abuse, mental or physical illness, poverty, unemployment, physical abuse, etc.</li><li>• Collaborate with counselors, physicians, or nurses to plan or coordinate treatment, drawing on social work experience and patient needs.</li><li>• Monitor, evaluate, and record client progress with respect to treatment goals.</li><li>• Interview clients, review records, conduct assessments, or confer with other professionals to evaluate the mental or physical condition of clients or patients.</li><li>• Modify treatment plans according to changes in client status.</li><li>• Assist clients in adhering to treatment plans, such as setting up appointments, arranging for transportation to appointments, or providing support.</li><li>• Educate clients or community members about mental or physical illness, abuse, medication, or available community resources.</li><li>• Counsel or aid family members to assist them in understanding, dealing with, or supporting the client or patient.</li><li>• Increase social work knowledge by reviewing current literature, conducting social research, or attending seminars, training workshops, or classes.</li><li>• Refer patient, client, or family to community resources for housing or treatment to assist in recovery from mental or physical illness, following through to ensure service efficacy.</li><li>• Represent RiverStone Health in meetings, trainings or public events when needed.</li><li>• Help coordinate with case management for patients and their families.</li><li>• Performs a variety of community outreach services, including conducting informative workshops, providing information, advise, and counsel to other community agencies, referral sources, an the general public as requested.</li></ul>	

<b>B. Discipline or program-specific duties</b>	<b>30%</b>
<ul style="list-style-type: none"><li>• Attend essential clinic and all staff meetings.</li><li>• Attend continuing education trainings to maintain licensure.</li><li>• Prepare and give presentataions during clinic, all staff, and other meetings within the organization.</li><li>• Potential requests to do community presentations.</li><li>• Involvement in media publications.</li></ul>	

- Project involvement
- Building community relationships

**Non-Essential Functions/Other duties as assigned**  $\geq 5\%$   
*(Functions performed either very infrequently or that could be performed by others without altering the underlying reason the job exists.)*

- Perform other duties as assigned in support of RiverStone's mission and goals.

**Education and Experience:** *(List education, years of experience, certifications, licenses & registrations needed by an individual to perform the essential functions on the first day of employment or the minimum requirements that must be present at the time of hire. Do not include education or experience developed through on the job training after hire).*

#### Minimum Qualifications

- Master's degree in psychology, counseling, social work or related behavioral health field.
- Any combination of experience and training which provide the equivalent scope of knowledge, skills, and abilities necessary to perform the work.

#### Preferred Qualifications:

- Considerable social work experience specific to the position.

#### Required Certificates, Licenses, Registrations:

- Valid State of Montana driver's license
- Current Montana LCPC license in good standing

**Knowledge, Skills, and Abilities:** *(Examples include: 1) Computer literacy, including Excel, Outlook and Word. 2) Knowledge of modern office procedures, practices and equipment. 3) Ability to maintain a calm and positive demeanor during difficult client interactions. 4) Ability to display non-judgmental and empathetic listening skills. 5) High degree of detail-oriented level of skill. 6) Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality. 7) Ability to work collaboratively and maintain a positive work environment. 8) Ability to meet deadlines.)*

- Ability to maintain a calm and positive demeanor during difficult client interactions.
- Ability to display non-judgmental and empathetic listening skills.
- High degree of detail-oriented skill level.
- Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality.
- Ability to work collaboratively and maintain a positive work environment.
- Ability to communicate clearly and accurately with supervisors, other RiverStone Health employees, community resources and clients and patients.
- Ability to perform job duties with integrity and innovation to ensure completion and a high level of quality.
- Ability to understand and adhere to required administrative policies and procedures.
- Ability to meet deadlines, including completing treatment plans, assessments and other duties.
- Knowledge of the DSM-5 and/or DSM-5-TR.
- Motivational interviewing skills.
- Ability to work with underserved and vulnerable populations.

**Customer Service Excellence:** *(Provides Customer Service Excellence to RiverStone Health's customers, including patients, clients, family members, visitors, medical staff, and co-workers.)*

- Doing things right the first time
- Making people feel welcome
- Showing respect for each customer
- Anticipating customer needs and concerns
- Keeping customers informed
- Helping and going the extra mile
- Responding quickly
- Protecting privacy and confidentiality
- Demonstrating proper telephone etiquette
- Taking responsibility for handling complaints
- Being professional
- Taking ownership of your attitude toward Service Excellence.

**Supervision:** *(List number of direct and indirect FTE, job titles & work units supervised.)*

- None

**Physical Demands and Working Conditions:**

[List the physical location(s), travel requirements and physical demands and conditions the employee is required to do while performing the essential functions of the job.]

*(Examples: 1) Work is mainly performed in a clinic setting. 2) Work in outreach settings including outdoors and at community events. 3) Standing, bending, sitting, lifting required. 4) Required to travel to different clinic locations 1-2 times per month. 5) Required to wear N95 mask.)*

- Work is mainly performed in-person with clients, patients and their families.
- Create and maintain a safe/secure working environment by adhering to safety, security, and health requirements. Integrates injury, illness, and loss prevention into job activities by attending any necessary training and implementing best practices.

**Freedom to Act & Decision Making:** [Depth of control, supervision received, and the degree of judgement, initiative, and discretion exercised when performing the essential functions of the job.]

*(Example: Responsible for the service of 20-30 clients per day; supervised by section manager; uses independent judgment; has someone readily available to ask questions if needed.)*

- Meet with direct supervisor weekly, then reduce to a minimum of once per month.
- Responsible clinical judgment in making appropriate mental health diagnoses for patients.
- Utilize other Behavioral Health team members in determining diagnoses when needed.

**Communications & Networking:** (Liaison with others, type and level of communications, responsible for confidential medical/non-medical information.)

*(Example: Daily written and verbal communication with patients, patient family members, co-workers and providers.)*

- Responsible for confidential medical and non-medical information.
- Work with all clinical staff for appropriate patient care.
- Communication with other agencies concerning appropriate patient care.

**Budget & Resource Management:** (Scope of budget authority, program funding types and guidelines, forecasting, FTE resources) Complete only if position is responsible for budget and FTE resources.

*(Example: Program funded through a combination of 3 grants; \$500,000 annual budget; Program supported by 4 FTE.)*

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*Your signature below identifies you have read, understand and agree to perform the essential job duties and responsibilities on this position in a manner as described in this document.*

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Employee Signature

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Date

---

Print Name

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---

Supervisor or HR Designee

---

Date

---

Print Name

---

# Margarita Antrim

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<b>Work experience</b>	<b>Asset Manager</b> <b>2415 1<sup>st</sup> Ave. Billings, MT 59101</b>	<b>HomeFront</b> <b>06/2021-Present</b>
	<ul style="list-style-type: none"><li>• Manage 127 Federal Public Housing Units.</li><li>• Complied with policy and procedure for HUD</li><li>• Update Income information and changes to reflect rent and report to HUD.</li><li>• Solve tenant issues and find solutions within HUD guidelines and Lease.</li><li>• Drive by units and create reports on issues and find solutions.</li><li>• Send notices for late payments following Federal Housing guidelines.</li><li>• Reconcile invoices for utility bills for 127 units.</li><li>• Contact tenant to request Federal requested paperwork and update information.</li></ul>	
	<b>Housing Specialist</b> <b>2415 1<sup>st</sup> Ave. Billings, MT 59101</b>	<b>HomeFront</b> <b>04/2020-05/2021</b>
	<ul style="list-style-type: none"><li>• Manage a caseload of 474 clients.</li><li>• Follow the Administrative plan for the Montana Department of Commerce.</li><li>• Contact clients to request missing paperwork and answer questions.</li><li>• Work with the State of Montana Housing Contract Manager and follow their process and procedures.</li><li>• Follow deadlines and procedures for the State of Montana.</li><li>• Reach out to clients and submit all paperwork to Montana Housing.</li><li>• Update income information and client changes.</li></ul>	
	<b>Eligibility Specialist</b> <b>HomeFront</b> <b>2415 1<sup>st</sup> Ave. Billings, MT 59101</b>	<b>HomeFront</b> <b>09/2019-04/2020</b>
	<ul style="list-style-type: none"><li>• Determine Eligibility for clients coming into the Section 8 program.</li><li>• Process applications and follow policy and procedure to issue vouchers.</li><li>• Schedule meetings for clients.</li><li>• Prepare letters and files for clients.</li><li>• Answer questions regarding the HCV program for clients.</li><li>• Create spreadsheets to keep records of all incoming applicant applications.</li><li>• Plan strategic and timely manner plans to issue vouchers for clients.</li><li>• Process paperwork for new admission to the program.</li><li>• Multi-task between answering emails, phone calls, and files.</li><li>• Update and track preferential referrals for vouchers.</li></ul>	

**Administrative Assistant** **Public Defender's Office**  
**207 N. Broadway. Billings, MT 59101** **06/2015-09/2019**

- Assist the Regional Public Defender with cases by creating files, scanning documents, and making appointments.
- Keep records of all the invoices, and bills for contract attorneys and reconcile payments.
- Distribute court documents to Contract/Conflict attorneys.
- Answer questions from Contract Attorneys, clients, and the conflict office regarding cases in Region 9.
- Receive conflict referrals from the Regional Public Defender and send the referrals to the conflict office, and record all referrals in JustWare,
- Multi-task: answering emails, phone calls, and processing paperwork for cases.
- Create spreadsheets for billing information, conflict cases, and sign-up sheets for events.
- Help coordinate office events, such as Family Drug Court Picnic, Downtown Treat or Trick, Christmas Angel Tree Giving, and office potlucks.
- Assist legal assistants when needed.

**Office Legal Assistant** **Public Defender's Office**  
**207 N. Broadway. Billings, MT 59101** **03/2013-06/2015**

- Greeted clients in person at the front desk, answered their questions and checked them in for appointments with attorneys.
- Answered incoming phone calls from clients, transferred the calls to the appropriate attorney or assistant and/or took messages, and checked in with clients.
- Provided English to Spanish translation as needed.
- Filed paperwork at the Billings Municipal Court, and sent letters to clients with information regarding their cases.
- Assisted an attorney with projects for trial.
- Distributed mail to the appropriate assistant.
- Helped with transcriptions when needed.

**Office Assistance** **Fox Luggage**  
**Vernon, California** **10/2003-10/2012**

- Answer phone calls
- Assist sales personnel
- Help with different task
- Help clients with orders and tracking information

**Education** Cal State L.A, 5151 State University Dr. Los Angeles, CA 1997-2000

**Languages** English, Spanish



# Job Description

RiverStone Health is an equal opportunity employer and shall upon request provide reasonable accommodations to otherwise qualified individuals with disabilities. The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer change. This position description has been designed to indicate the general nature and level of work performed by employees within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications which may be required of the employee assigned to the position.

**Working title:** Patient Access Specialist

**Position #:**

**Classification title:**

**Division:** Various

**Classification Code:**

**Program:** CHC – Main Clinic

**Class category:**

**UKG Project Code:**

**FLSA status:** Non-Exempt:

**UKG Cost Category Code:**

**Reports to:** Registration Team Coordinator

**Date revised:** 08/09/2023

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## Overview:

Serving the Yellowstone County community and south-central Montana for nearly 50 years, RiverStone Health is an essential provider of personal and public health services. Health, Education, Leadership and Protection – HELP is what we do.

From medical, dental and behavioral healthcare; home care and hospice; public health services like immunizations, WIC, health promotion and restaurant inspections; and educating the next generation of health professionals, our expertise spans all ages and stages of life. Underlying principles of access, affordability, compassion and quality in all interactions, RiverStone Health improves life, health and safety for all of the communities we serve.

Foremost, we are committed to the values of Justice, Equity, Diversity and Inclusion (JEDI) by cultivating an environment that protects and acknowledges the unique identities within our diverse community.

## Job Summary:

This position is responsible for providing excellent customer service to RiverStone Health Clinic clients over the phone and in person. Duties include scheduling appointments, collecting and entering patient information into the electronic health record (EHR), taking payments, answering questions and referring clients to appropriate resources and people. The work environment is typically fast paced. Work is performed with integrity and innovation to ensure a high level of customer service delivery.

## Essential Functions/Major Duties and Responsibilities:

*(The individual must be able to perform the essential functions of the job. This is not an inclusive list of all duties the incumbent will perform. The*

*percentages of time spent for each area will fluctuate. Reasonable accommodations will be made to enable individuals with disabilities to perform the essential functions.)*

*Each job description consists of A) core duties performed by the occupational classification, and B) department or discipline specific duties performed by individual positions. Managers may customize this job description template by removing core duties that are not applicable and/or adding duties specific to the program or position. **If more than 50% of the work performed by a specific position differs from this core job description, the manager should contact Human Resources to determine if an alternative classification is appropriate.***

#### A. Patient Access Services

**95%**

- Compassionate, friendly, and professional customer communications in person, over the phone and in writing.
- Contributes to a positive working environment by demonstrating the RiverStone Health Mission, Vision, and Values.
- Collect, prepare, and enter data accurately into the electronic health record in a timely manner.
- Provide patient services, which may include greeting, registration, making appointments, rescheduling, follow-up, outreach, medical records requests, and escorting patients to applicable service areas.
- Help patients determine any assistance programs for which the patient may qualify and/or directing the patient to Care Management Services for referral to other Riverstone Health services or community support services as needed.
- Proper documentation and verification of patient's insurance information, requesting copays/payment for services, money handling, answering, and routing calls, scanning patient documents, and preparing correspondence.
- Review and provide information to outside entities ensuring that all confidentiality and HIPAA policies and procedures are followed.
- Excellent internal communication with other RiverStone employees, and providers to ensure efficiencies and quality customer service.
- Willingness and ability to ensure excellent work, support of others and participate in quality improvement processes.
- Prepare and coordinate special projects as needed.
- Resolve problems and concerns, and report issues and incidents using RiverStone processes.
- Keep public facing areas clean and tidy.
- Attend staff and educational meetings.
- Represent RiverStone Health in meetings, trainings or public events when needed.

#### Non-Essential Functions/Other duties as assigned

**≥5%**

*(Functions performed either very infrequently or that could be performed by others without altering the underlying reason the job exists.)*

- Perform other duties as assigned in support of RiverStone Health's mission and goals.

**Education and Experience:** *(List education, years of experience, certifications, licenses & registrations needed by an individual to perform the essential functions on the first day of employment or the minimum requirements that must be present at the time of hire. Do not include education or experience developed through on the job training after hire).*

#### Minimum Qualifications

- High School diploma or equivalent
- Any combination of experience and training which provide the equivalent scope of knowledge, skills, and abilities necessary to perform the work.

## Preferred Qualifications:

- One or more years of medical office and/or electronic health record experience
- Medical terminology training or experience
- Experience working with an underserved population
- Experience working in a customer service environment

## Certificates, Licenses, Registrations:

- Valid Montana Driver's License in good standing.

## Knowledge, Skills, and Abilities:

- Computer literacy, including Excel, Outlook, and Word.
- Knowledge of modern office procedures, practices, and equipment.
- Ability to maintain a calm and positive demeanor during difficult client interactions.
- Ability to display non-judgmental and empathetic listening skills.
- High degree of detail-oriented skill level.
- Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality.
- Ability to work collaboratively and maintain a positive work environment.
- Ability to meet deadlines.

## Customer Service Excellence: *(Provides Customer Service Excellence to RiverStone Health's customers, including patients, clients, family members, visitors, medical staff, and co-workers.)*

- Doing things right the first time
- Making people feel welcome
- Showing respect for each customer
- Anticipating customer needs and concerns
- Keeping customers informed
- Helping and going the extra mile
- Responding quickly
- Protecting privacy and confidentiality
- Demonstrating proper telephone etiquette
- Taking responsibility for handling complaints
- Being professional
- Taking ownership of your attitude toward Service Excellence.

## Supervision: *(List number of FTE, job titles & work units supervised.)*

- None

## Physical Demands and Working Conditions: *(List the physical location(s), travel requirements and physical demands and conditions the employee is required to do while performing the essential functions of the job.)*

[Examples: 1) Work is mainly performed in a clinic setting. 2) Work in outreach settings including outdoors and at community events. 3) Standing, bending, sitting, lifting required. 4) Required to travel to different clinic locations 1-2 times per month. 5) Required to wear N95 mask.]

- Work is mainly performed on a computer up to 8 hours per day.

- Create and maintain a safe/secure working environment by adhering to safety, security, and health requirements. Integrates injury, illness, and loss prevention into job activities by attending any necessary training and implementing best practices.

### **Freedom to Act & Decision Making:** *(Depth of control, supervision received, scope of budget authority, program funding types and guidelines, and the degree of judgement, initiative, and discretion exercised when performing the essential functions of the job.)*

[Example: Responsible for the service of 20-30 clients per day; supervised by section manager; uses independent judgment; has someone readily available to ask questions if needed.]

- Work is structured by public health regulations and established medical practices. Decisions directly affect the quality of services provided to the public.

### **Communications & Networking:** *(Liaison with others, type and level of communications.)*

[Example: Daily written and verbal communication with patients, patient family members, co-workers and providers.]

- Work directly with other team members to provide quality customer service for patients.

### **Budget & Resource Management:** *(Scope of budget authority, program funding types and guidelines, forecasting, FTE resources) Complete only if position is responsible for budget and FTE resources.*

[Example: Program funded through a combination of 3 grants; \$500,000 annual budget; Program supported by 4 FTE.]

- Not applicable

---

*Your signature below identifies you have read, understand and agree to perform the essential job duties and responsibilities on this position in a manner as described in this document.*

---

Employee Signature

---

Date

---

Print Name

---

---

Supervisor or HR Designee

---

Date

---

Print Name

Personal Information			
Candidate:	Snyder, Deborah A	Date Created:	12/11/2020 12:23:08 PM
		Date of Application:	11/24/2020 3:45:14 PM
Position:	HEA-20-00004 - Administrative Assistant, Healthcare for the Homeless	Application Method:	Web
Location:	Healthcare for the Homeless sites in downtown Billings and main RSH Clinic facility	Referral Source:	Employee Referral, Employee Referral, Karla Maslowski
Main Phone:		Alternate Phone:	
Address:			
Email Address:			

#### Core Questions

Please enter the name of the specific source where you learned about this position:

**Employee Referral, Karla Maslowski**

Are you at least 18 years of age?

**Yes**

Do you have unrestricted authorization to work in the United States?

**Yes**

Have you ever worked for RiverStone Health (formerly Deering Clinic and Yellowstone City-County Health Department)? If Yes, provide your former title, supervisor, and dates of employment. If No, please enter "N/A."

**N/A**

#### Education

Institution:	Wilson High School	Institution Type:	High School
Location:	Easton, PA US		
Degree:	Diploma	Overall GPA:	
Major:	busine		
Notes:			

#### Employment History

Employer:	Montana Rescue Mission		
Address:	Billings, MT - Billings - MT US		
Phone:	259-6079		
Job Title:	MRM Intake Specialist		
Duties:	Worked with the homeless population coming into the shelter. Intake specialist for guests staying at the shelter. Directed persons to other programs for assistance where needed. Completed all other daily duties such as check in for lunch/dinner, answering phones. made appointments where necessary.		
Reason for Leaving:	Started employment at HRDC7 as a child Care Case Manager.		
Dates of Employment:	From: 01/01/2016	To: 09/01/2019	Rate of Pay: 13.00 - Hourly

Employment History continued...

May we contact?		No		
Supervisor				
<b>Brad Holiday/Karla Maslowski</b>				
Employer:	<b>Lowes</b>			
Address:	<b>1214 King Ave - Billings - MT US</b>			
Phone:	<b>655-9317</b>			
Job Title:	<b>Customer service returned materials</b>			
<b>Duties:</b>				
<b>All facets of customer service</b>				
Reason for Leaving:	<b>Employment at Montana Rescue Mission</b>			
Dates of Employment:	<i>From:</i> 01/01/2000	<i>To:</i> 01/01/2006	Rate of Pay:	<b>15.20 - Hourly</b>
May we contact?		Yes		
Supervisor				
<b>Glenda Stahl</b>				
Employer:				
Address:				
Phone:				
Job Title:				
<b>Duties:</b>				
Reason for Leaving:				
Dates of Employment:	<i>From:</i>	<i>To:</i>	Rate of Pay:	
May we contact?				
Supervisor				

Skills Experience				
Skill:	<b>Customer Service, case management</b>			
Last Used:	11/01/2020	Skill Level:	Advanced	Years of Experience: 35
Skill Summary:	Communicate in a kind manner to all persons working with, whether it be fellow employees or the people I am serving. Professional telephone etiquette. Able to multi task & organized. Ability to manage time sensitive projects. Able to communicate between fellow workers and clients as needed to ensure tasks are done appropriately. Thorough knowledge of the homeless population & the community support that is needed for this population.			
Skill:				
Last Used:		Skill Level:		Years of Experience:
Skill Summary:				
Skill:				
Last Used:		Skill Level:		Years of Experience:
Skill Summary:				

**Licenses and Certifications**

Certification Type:		Registration Number:	
Geographic Area:		Certification Date:	
Additional:			
Certification Type:		Registration Number:	
Geographic Area:		Certification Date:	
Additional:			
Certification Type:		Registration Number:	
Geographic Area:		Certification Date:	
Additional:			

**Work Schedule**

Day	Hours Available for Work
Sunday	not available
Monday	anytime
Tuesday	anytime
Wednesday	anytime
Thursday	anytime
Friday	anytime
Saturday	anytime

**Previous Names**

Name:	
Name:	
Name:	

**Criminal History**

**Have you been convicted of a felony? If yes, please include the year and nature of the felony.**

Have you been convicted of a felony? If yes, please include the year and nature of the felony. No

Agency:	
Type of Crime:	
Disposition:	
Date Involved:	County:

**Explanation:**

Agency:	
Type of Crime:	

*Criminal History continued...*

Disposition:		
Date Involved:	County:	
<b>Explanation:</b>		
Agency:		
Type of Crime:		
Disposition:		
Date Involved:	County:	
<b>Explanation:</b>		

**References**

Name:	<b>Karla Maslowski</b>		Personal Reference?	<b>No</b>
Organization:	Riverstone Health	Title:	<b>LAC</b>	
Phone:			Email:	
Address:	<b>Billings, MT 59103, USA</b>			
Name:	<b>Brad Holliday</b>		Personal Reference?	<b>No</b>
Organization:	US Forest Department 5	Title:		
Phone:			Email:	
Address:	<b>Great Falls, MT 59079, United States</b>			
Name:	<b>Troy McGinnis</b>		Personal Reference?	<b>No</b>
Organization:	Spectrum	Title:		
Phone:			Email:	
Address:	<b>6025 Chicago Rd, Billings, Mt 59105, United States</b>			

**Additional Information**

**Please read carefully before signing**

Please read carefully and sign below.

I hereby authorize investigation of all statements contained in this application and any attached resume, and agree that if any misrepresentation or omission has been made by me herein or the results of an investigation are not satisfactory for any reason, any offer of employment made to me by the Company may be terminated immediately without obligation or liability to me.

continued...

I hereby authorize any person(s) or concern, except as provided above, including former employers, to furnish any and all information including personal character, habits, work record and skills, or any other pertinent information in their possession without liability or exposure to damages whatsoever on account of having furnished such information.

I understand that any offer of employment made to me may be conditioned upon taking and passing an employment test if requested. I further understand and agree that I will provide the Company with any all information deems necessary in processing my employment application. By signing or clicking below, I am also acknowledging that I understand that an Office of Inspector General (OIG) background study will be performed on me to verify that I am not excluded from participating in Medicare, Medicaid and other federal healthcare programs. My continued employment with RiverStone Health is contingent upon successful passing of the OIG and other background checks that may be done periodically.

As terms and conditions of my employment, I understand I will be required to comply with RiverStone Health's mandatory influenza vaccine immunization policy, sign a HIPAA and a Confidentiality agreement and maybe required to sign a non-compete or non-solicitation agreement.

Additionally, I understand that nothing contained in this employment application or in the granting of an interview is intended to create an employment contract between the Company and myself for either employment or the providing of any benefit. No promises regarding employment have been made to me, and I understand that no such guarantee is binding upon the Company unless in writing by RiverStone Health and signed by both parties.

By signing or clicking below, you acknowledge that all information in this application for employment is true. The discovery of any false information will disqualify this application for further consideration.

Print Name: **Deborah A Snyder**

Signature: **Electronic Authorization Received - ID: 58694752** Date: **11/24/2020 3:45:53 PM**

**Please read carefully before signing**

The verification statement is not available at this time. Just click "I accept" to go to continue to the next page.

*continued...*

Print Name:

Signature:

Date:



# Job Description

*RiverStone Health is an equal opportunity employer and shall upon request provide reasonable accommodations to otherwise qualified individuals with disabilities. The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer change. This position description has been designed to indicate the general nature and level of work performed by employees within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications which may be required of the employee assigned to the position.*

**Working title:** Care Manager - Specialty Populations **Position #(s):**

**Classification title:** Patient Representatives **Division:** Main Clinic

**Classification Code:** 29-2099.08

**Program:** Care Management

**Class category:**

**UKG Project Code:** RSH C Fed Grant

**FLSA status:** Non-Exempt:

**UKG Cost Category Code:** Care Coordination

**Reports to:** Care Management Services Manager **Date revised:** October 6, 2023

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## Organizational Overview

Serving the Yellowstone County community and south-central Montana for nearly 50 years, RiverStone Health is an essential provider of personal and public health services. Health, Education, Leadership and Protection – HELP is what we do. From medical, dental and behavioral healthcare; home care and hospice; public health services like immunizations, WIC, health promotion and restaurant inspections; and educating the next generation of health professionals, our expertise spans all ages and stages of life. Underlying principles of access, affordability, compassion and quality in all interactions, RiverStone Health improves life, health and safety for all of the communities we serve.

Foremost, we are committed to the values of Justice, Equity, Diversity and Inclusion (JEDI) by cultivating an environment that protects and acknowledges the unique identities within our diverse community.

## Division and Program Overview:

Coordinates, monitors and works closely in conjunction with the Patient Care Team in a Patient Centered Medical Home model, to ensure effective quality and coordination of services. Managing patient care is a team effort that involves clinical and nonclinical staff (e.g. physicians, nurse practitioners, physician assistants, nurses, medical assistants, educators, front desk staff, schedulers, etc) interacting with patients to achieve stated objectives.

## Job Summary:

The Care Manager position will provide care management to individuals experiencing homelessness and who are at risk for poor health outcomes and provide Care Management for those patients. This position will also provide family support and resources to a high risk pediatric population, which may include individuals with children in foster care. The Care

Manager will act as a member of the Patient Care Team to identify barriers to care and to understand the interplay between physical health, mental health, social issues and resource needs. This position encourages patients and families to actively engage in their own health and work toward maintenance or improvement of health status by creating care plan objectives.

**Essential Functions/Major Duties and Responsibilities:** *(The individual must be able to perform the essential functions of the job. This is not an inclusive list of all duties the incumbent will perform. The percentages of time spent for each area will fluctuate. Reasonable accommodations will be made to enable individuals with disabilities to perform the essential functions.)*

*Each job description consists of A) core duties performed by the occupational classification, and B) department or discipline specific duties performed by individual positions. Managers may customize this job description template by removing core duties that are not applicable and/or adding duties specific to the program or position. If more than 50% of the work performed by a specific position differs from this core job description, the manager should contact Human Resources to determine if an alternative classification is appropriate.*

**A. Care Manager Duties**

**80%**

- Provides Care Management to specialty populations to include pediatrics, patients experiencing homelessness, and others.
- Performs patient assessment and develops individual care plans for each patient. Care Plan documentation includes evaluating the patient's medical, psychological, social, financial and educational/employment history, any history of substance abuse and any services currently being received by the patient.
- Maintains active caseload for populations served to include conducting follow-up calls to monitor patient symptoms, provide patient education and work on patient goals.
- Scheduling and rescheduling appointments. Ongoing weekly outreach to patients and families regarding reminders of appointments and addresses barriers to keeping scheduled appointments.
- Sending documents and follow up to ensure forms sent to outside agencies are returned in a timely manner and entered into patient's electronic medical record.
- Accurately complete Release of Information requests and submit medical records requests as needed.
- Coordinate patient care needs with internal and external teams.
- Community outreach with the Healthcare for the Homeless team in meeting the needs of individuals experiencing homelessness, and reaching them where they are at.
- Availability in clinic for all pediatric specialty clinic sessions, to meet with patients and parents face to face for assessing of community resource needs.
- Work with each patient to identify individualized clinical and personal healthcare goals such as improving therapeutic outcomes. Works to set and document attainable long and short term goals for individual progress as well as detailed documentation for pediatric patients, and assists patients with addressing barriers to achieving those goals.
- Ensure that patients have access to primary medical and dental services by assisting them with understanding the role of a primary care provider, general health insurance terminology and how to appropriately use health coverage options.
- Coordinate communication between patients, family members, medical staff, administrative staff, outside agencies or regulatory agencies.
- Respond to patient's questions and comments in a courteous and timely manner.
- Explain policies, procedures, or services to patients using medical or administrative knowledge.
- Identify and refer clients to appropriate community resources and programs.

- Reviews patient medical records regularly and follows up with outside care providers, agencies and community service providers to ensure that the patient receives appropriate assistance.
- Track pediatric patient outcomes using established outcome measures; design and implement strategies to improve outcomes
- Educate and assist individuals to enroll in Medicaid, Healthy Montana Kids, and other insurances.

**B. Specialty Populations Care Management**

**15%**

- Significant knowledge of community resources, services and programs available to assist patients, especially having an awareness of waiting lists for various agencies that provide services for patients
- Ongoing updating and revising pediatric resources in Social Services Resource database.
- Attend monthly meetings for the pediatric population as identified by the patient care team, including coordination of the pediatric integrated behavioral health team meetings and agendas.
- Acts as an advocate for patients within the patient care team and other community support services and organizations.
- Provides support to and utilizes motivational interviewing techniques to guide patients in following treatment plans and achieving life goals.
- Maintains proficiency in computer skills to include the electronic health record, Microsoft programs, and other computer based programs.
- Utilizes electronic medical record to retrieve patient information and to develop and enter patient data.
- Accurately and appropriately document patient information in a timely manner and in accordance with RiverStone Health Clinic policies and procedures.
- Use logical and creative thought processes to develop solutions according to written specifications and/or oral instructions.

**Non-Essential Functions/Other duties as assigned**

**≥5%**

*(Functions performed either very infrequently or that could be performed by others without altering the underlying reason the job exists.)*

- Keep immediate supervisor and designated others accurately informed concerning work progress, including present and potential work problems and suggestions for new or improved ways of addressing such problems.
- Perform other duties as assigned in support of RiverStone's mission and goals.

**Education and Experience:** *(List education, years of experience, certifications, licenses & registrations needed by an individual to perform the essential functions on the first day of employment or the minimum requirements that must be present at the time of hire. Do not include education or experience developed through on the job training after hire).*

**Minimum Qualifications**

- High School diploma or equivalent
- Experience in a social work or medical setting
- Any combination of experience and training which provide the equivalent scope of knowledge, skills, and abilities necessary to perform the work.
- Must have vehicle in good working condition and demonstrate proof of insurance coverage

### **Preferred Qualifications:**

- Bachelor's Degree in social work, sociology, human services, psychology, or closely related field
- Experience working with underserved and at risk populations

### **Required Certificates, Licenses, Registrations:**

- Valid Montana driver's license

**Knowledge, Skills, and Abilities:** *(Examples include: 1) Computer literacy, including Excel, Outlook and Word. 2) Knowledge of modern office procedures, practices and equipment. 3) Ability to maintain a calm and positive demeanor during difficult client interactions. 4) Ability to display non-judgmental and empathetic listening skills. 5) High degree of detail-oriented level of skill. 6) Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality. 7) Ability to work collaboratively and maintain a positive work environment. 8) Ability to meet deadlines.)*

- Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality
- Ability to work collaboratively and maintain a positive work environment
- Ability to maintain a calm and positive demeanor during difficult client/patient interactions
- Ability to display non-judgmental and empathetic listening skills
- Ability to demonstrate cultural sensitivity when providing care and services to patients, maintain awareness of social and/or medical issues, and a willingness to work with underserved, under- or un-insured, and low-income patients, treating each with dignity and respect
- Ability to communicate effectively with others, both orally and in writing, using both technical and non-technical language as appropriate to the situation.

**Customer Service Excellence:** *(Provides Customer Service Excellence to RiverStone Health's customers, including patients, clients, family members, visitors, medical staff, and co-workers.)*

- Doing things right the first time
- Making people feel welcome
- Showing respect for each customer
- Anticipating customer needs and concerns
- Keeping customers informed
- Helping and going the extra mile
- Responding quickly
- Protecting privacy and confidentiality
- Demonstrating proper telephone etiquette
- Taking responsibility for handling complaints
- Being professional
- Taking ownership of your attitude toward Service Excellence.

**Supervision:** *(List number of direct and indirect FTE, job titles & work units supervised.)*

- This position does not have supervisory authority.

### **Physical Demands and Working Conditions:**

*(Examples: 1) Work is mainly performed in a clinic setting. 2) Work in outreach settings including outdoors and at community events. 3) Standing, bending, sitting, lifting required. 4) Required to travel to different clinic locations 1-2 times per month. 5) Required to wear N95 mask.)*

- Frequent standing, bending, sitting, lifting required
- Frequent customer interaction via telephone
- May travel between outreach clinic sites within the Billings community
- Create and maintain a safe/secure working environment by adhering to safety, security, and health requirements. Integrates injury, illness, and loss prevention into job activities by attending any necessary training and implementing best practices.

**Freedom to Act & Decision Making:** [Depth of control, supervision received, and the degree of judgement, initiative, and discretion exercised when performing the essential functions of the job.]

*(Example: Responsible for the service of 20-30 clients per day; supervised by section manager; uses independent judgment; has someone readily available to ask questions if needed.)*

- Ability to manage multiple tasks throughout the day and ensure tasks are completed in a timely manner.
- Ability and willingness to quickly learn and put to use new skills and knowledge brought about by rapidly changing information and/or technology.
- Ability to organize day to day responsibilities independently with assistance from Care Management team and/or Care Management Services Manager as needed.

**Communications & Networking:** (Liaison with others, type and level of communications, responsible for confidential medical/non-medical information.)

*(Example: Daily written and verbal communication with patients, patient family members, co-workers and providers.)*

- Daily written and verbal communication with patients and their families, co-workers and community partners.
- Maintain HIPPA compliant records and communication.

**Budget & Resource Management:** (Scope of budget authority, program funding types and guidelines, forecasting, FTE resources) Complete only if position is responsible for budget and FTE resources.

*(Example: Program funded through a combination of 3 grants; \$500,000 annual budget; Program supported by 4 FTE.)*

- No budgetary authority.

---

*Your signature below identifies you have read, understand and agree to perform the essential job duties and responsibilities on this position in a manner as described in this document.*

---

Employee Signature

---

Date

---

Print Name

---

---

Supervisor or HR Designee

---

Date

---

Print Name



**YELLOWSTONE CITY-COUNTY  
HEALTH DEPARTMENT dba**



**FINANCIAL REPORT**

**June 30, 2022 and 2021**



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Health  
Yellowstone City-County Health Department  
dba RiverStone Health  
Billings, Montana

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of Yellowstone City-County Health Department dba RiverStone Health (RiverStone Health) as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the RiverStone Health's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the RiverStone Health, as of June 30, 2022 and 2021, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

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

#### **Emphasis of Matter**

As discussed in Note 1 to the financial statements, RiverStone Health adopted Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

#### **Responsibilities of Management for the Financial Statements**

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



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the RiverStone Health's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability and the schedule of contributions be presented to supplement the basic financial statements.



Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2022, on our consideration of the RiverStone Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the RiverStone Health's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering RiverStone Health's internal control over financial reporting and compliance.

*Anderson Zurmuehlen + Co, P.C.*

Billings, Montana  
December 29, 2022

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
Years Ended June 30, 2022 and 2021

This section of RiverStone Health's annual financial report presents management's discussion and analysis of the organization's performance during the fiscal year ended June 30, 2022. Information presented in this section should be read in conjunction with the financial statements, notes, and accompanying schedules included with this report.

RiverStone Health is a multi-jurisdictional service district whose predecessor organizations were created originally in 1974 under an inter-local agreement between the City of Billings, Montana; the City of Laurel, Montana; and Yellowstone County, Montana. RiverStone Health currently operates under a 2004 inter-local agreement between the City of Billings, Montana; the City of Laurel, Montana; and Yellowstone County, Montana. Both the City of Billings and the City of Laurel are located within the boundaries of Yellowstone County. "RiverStone Health" is an assumed business name for Yellowstone City – County Health Department, the legal name of the entity, under which the entity has done business since June 30, 2008.

RiverStone Health provides a variety of public health, health services, social services, and education programs and services, primarily serving communities in Yellowstone County by providing HELP – Health, Education, Leadership, and Protection.

Through its approximate 450 employees, RiverStone Health's services and facilities include a federally-qualified health center / community clinic providing comprehensive primary care and preventive medical, behavioral health, enabling, and dental services; a healthcare for the homeless program; a retail pharmacy; a hospice and home care program including operation of a 12-bed inpatient level care hospice facility; a family medicine residency program (the physician residents and faculty provide the medical staffing for the community health center and its patients at various sites including the local inpatient hospitals); administration of the Women, Infants and Children (WIC) supplemental nutrition program and Maternal Child Health (MCH) programs; Yellowstone County's rural school nursing program; well child/early and periodic screening, diagnosis, and treatment of children within Yellowstone County placed in foster care; oversight of an electronic health record network that provides network management services to other Montana community health center sites; and, as the local public health agency for Yellowstone County, numerous environmental health and public health services.

**Financial Statements**

The financial statements are designed to be "corporate-like" in that all business activities are consolidated such that when combined they comprise the total operations of RiverStone Health. The statements include a Statement of Net Position, which summarizes an organization's financial condition at a specific point in time.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Financial Statements (Continued)**

The focus of the Statement of Net Position is to present all available resources or assets and deferred inflows net of all obligations or liabilities and deferred outflows, and the resulting "Net Position" (often referred to as "Equity" in a for-profit, corporate entity) is then reported in three broad categories defined as follows:

**Net investment in capital assets:** This component of net position consists of all capital assets plus capital-related deferred outflows, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and capital related deferred inflows that are attributable to the acquisition, construction, or improvement of those assets.

**Restricted:** This component of net position is restricted by constraints placed on the assets by creditors (such as debt covenants), grantors, contributors, laws, regulations, etc. Restrictions are further classified as either expendable or nonexpendable, which are subject to stipulations that they be maintained permanently by the organization.

**Unrestricted:** This component of net position consists of any remaining net position that does not meet the definition of "Net investment in capital assets" or "Restricted."

The financial statements also include a Statement of Revenues, Expenses, and Changes in Net Position (similar to an "Income Statement"). This statement includes operating revenues, operating expenses, and any non-operating revenue and expenses. The focus of the Statement of Revenues, Expenses, and Changes in Net Position is to report the "Increase or Decrease in Net Position," which is similar to net income or loss reported in a corporate Income Statement.

Lastly, the financial statements include a third statement, the Statement of Cash Flows, the purpose of which is to illustrate what activities generated sources of cash during the year and on what activities and/or acquisitions cash was used during the year.

**Summary of Financial Changes**

The following summarizes significant changes from the prior year's financial data.

- Cash and cash equivalents decreased close to \$400,000 from FY21 to FY22. Approximately \$750,000 more cash was generated from operating activities in FY22 as compared to FY21, as volumes in the health center began picking up again following two years of substantially lower volumes brought about by the Covid-19 pandemic. Additionally, in November 2021 RiverStone Health's public health division received approximately \$1.5 million funding from the State of Montana to assist with Covid-19 activities including increasing organizational capacity to allow for Covid-19 vaccinations to socially vulnerable populations; increased access to Covid-19 vaccines through outreach and education; and professional development, training and recruitment to ensure a proficient workforce in providing services to at-risk communities and areas of high social vulnerability. Approximately \$1.2 million of this funding was still on hand at the end of FY22. However, this supplementary cash was more than offset by less amounts of cash collected by the end of FY22 on grants receivable, as drawdowns on federal grants were a bit in arrears due to fiscal staffing transitions occurring near the end of the fiscal year.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)  
Years Ended June 30, 2022 and 2021

**Summary of Financial Changes (Continued)**

- Contracts receivable at the end of FY21 were notably higher than normal due to the timing of billing and subsequent collection of pass-through payments pertaining to RiverStone Health's operation of the family medicine residency program on behalf of MFMR. This process was more current at the end of FY22 and as such, the balance in contracts receivable reflected a more normal year-end level. RiverStone Health anticipates fully collecting these receivables based on past experience.
- As noted in the aforementioned comments pertaining to changes reflected in cash, grants receivable had increased substantially at the end of FY22 from the balance at the end of FY21. The grant drawdowns process had again been brought more current within the first couple months of FY23.
- Endowment funds decreased in value by approximately \$568,000 during the year as investment returns were rather unfavorable and resulted in notable unrealized and realized losses on investments maintained in the organization's two endowment funds (one fund benefitting the hospice program and the other fund benefitting the family medicine residency program).
- During FY15 GASB Statement 68, pertaining to the reporting of pension liabilities, and GASB Statement 71, pertaining to the reporting of pension contributions subsequent to the measurement date of June 30, 2015, were implemented. This implementation resulted in RiverStone Health's net position at the beginning of FY15 being restated to reflect a previously unrecognized pension liability associated with participation in the State of Montana's Public Employees Retirement System (PERS) plan and also to recognize a deferred outflow of resources for pension contributions and adjustments and a deferred inflow of resources for pension adjustments. Adjustments made at the end of FY22 to reflect RiverStone Health's updated actuarially determined portion of pension liability associated with the PERS plan as well as adjust its deferred outflow and deferred inflow of resources resulted in increasing pension benefits expense by more than \$1 million and also recognizing other revenue totaling approximately \$1.4 million, or a net *positive* impact on FY22 operations of close to \$400,000. This amount was a net *decrease* of approximately \$2.1 million in FY21. As a result of the FY22 pension adjustments, the pension related deferred outflow of resources decreased by about \$900,000 and the deferred inflow of resources increased by about \$5.7 million while the net pension liability decreased by approximately \$7 million (see additional information included in Note 8 of the accompanying financial statements). Importantly, while recognition of these adjustments is required each year for financial reporting purposes, these non-cash adjustments have no impact on RiverStone Health's cash flow.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)  
Years Ended June 30, 2022 and 2021

**Summary of Financial Changes (Continued)**

- Net position decreased approximately \$739,000 in FY22 as compared to an increase of approximately \$189,000 in FY21. This change resulted despite FY22 including a positive impact of \$400,000 from pension related adjustments as compared to a negative \$2.1 million impact in FY21. While both FY22 and FY21 resulted in net losses from operations totaling approximating \$200,000, differences in the amount of non-operating endowment investment gains and losses were significantly different between the two years: in FY22 there was a net investment loss (including both realized and unrealized gains/losses) of \$454,000 while in FY21 there was a net investment gain of \$861,000, representing a \$1.3 million negative swing in valuation of the endowment funds.
- Operating revenue and operating expenses both decreased from FY21 to FY22 by roughly \$1.1 million, or about a 2% decrease in each. While patient / client service revenue increased roughly \$600,000 over the previous year, revenue from contracts and grants decreased about \$1.9 million. This resulted largely from decreased funding, as well as decreased applicable costs, associated with pandemic-related activities.
- Operating expenses were relatively similar between FY22 and FY21 with exception of salaries and benefits expense where there was a decrease of about \$1.8 million. However, this decrease resulted from the aforementioned accounting entries necessitated by the year-end GASB 68 pension adjustments. These adjustments included \$1.0 million of pension benefits expense in FY22 compared to \$3.3 million such expense in FY21. Excluding the non-cash pension related adjustments, salaries and benefits expense increased about \$500,000 due to increases associated with recruitment and retention. Additionally, a very low unemployment rate coupled with impacts from enduring the “year of the great resignation” throughout the pandemic resulted in the need to make various market-based / equity adjustments to staff wage levels during the year. These adjustments have continued into FY23, as well.
- One other notable change in operating expenses was an increase of \$456,000 in bad debts expense. FY22 includes write-offs totaling \$231,000 of some contracts receivable that were deemed uncollectible. Additionally, because there was an increase in self-pay patient receivables during FY22 that had been outstanding greater than 120 days, and by policy an allowance is provided for the full amount of any such receivables at year-end, this resulted in increased bad debt expense during FY22. This increased aging of self-pay receivables was fairly temporary, however, as it resulted from some issues with a third-party billing service in getting timely patient statements generated and mailed out to clinic patients in the last few months of FY22. This issue was resolved fairly early in FY23 and patient statements were again being generated and mailed in a timely manner by the end of August.
- As previously noted, net non-operating income/loss changed rather notably from FY21 to FY22 due to investment market volatility (both realized and unrealized activity) recognized in RiverStone Health's two endowment fund portfolios.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Financial Position Summary**

RiverStone Health's financial position at the end of FY22 as compared to FY21 is summarized below.

	<u>2022</u>	<u>2021</u>	<u>Change</u>
<b>Assets and Deferred Outflows</b>			
Current assets	\$ 17,870,428	\$ 17,616,123	\$ 254,305
Property and equipment, net	23,560,399	24,361,975	(801,576)
Other assets	4,572,274	5,861,246	(1,288,972)
Deferred outflow of resources	4,376,635	5,302,044	(925,409)
<b>Total Assets and Deferred Outflows</b>	<b><u>\$ 50,379,736</u></b>	<b><u>\$ 53,141,388</u></b>	<b><u>\$ (2,761,652)</u></b>
<b>Liabilities, Deferred Inflows, and Net Position</b>			
Current liabilities	\$ 7,095,662	\$ 7,009,167	\$ 86,495
Long-term liabilities	26,000,476	33,835,413	(7,834,937)
Deferred inflow of resources	6,569,761	844,062	5,725,699
Net Position:			
Net investment in capital assets	13,814,696	13,874,675	(59,979)
Restricted	4,546,466	5,791,841	(1,245,375)
Unrestricted	<u>(7,647,325)</u>	<u>(8,213,770)</u>	<u>566,445</u>
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<b><u>\$ 50,379,736</u></b>	<b><u>\$ 53,141,388</u></b>	<b><u>\$ (2,761,652)</u></b>

RiverStone Health continues to maintain a stable and healthy liquidity level. One standard used to measure an organization's liquidity level as well as its general financial health is the current ratio, which is a measure that tells how readily an organization can meet its short-term financial obligations. RiverStone Health's current ratio at the end of FY22 remained solid at 2.5, unchanged from the current ratio at the end of FY21. Stated another way, RiverStone Health had two and one-half dollars in current assets for every one dollar of current liabilities. As evidenced by its continued healthy liquidity, RiverStone Health remains well positioned to adequately meet its financial obligations, has the financial strength to remain flexible and responsive as necessary, continues to have adequate cash flow while also maintaining some cash reserves, and has the ability to continue investment in strategic growth and activities considered vital in helping to further its mission.

Total assets decreased close to \$2.8 million from FY21 to FY22. This decrease stemmed from depreciation expense on property and equipment, decreased bond fund reserves as the 2016 bonds were fully paid off in October 2021, decreased endowment fund balances from the downturn in financial markets, and a decrease in deferred outflow of resources pertaining to the pension-related accounts / activity.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Results of Operations Summary**

RiverStone Health recognized a net operating loss of approximately \$155,000 in FY22 and also recognized net non-operating expense of approximately \$834,000, resulting in a net loss before capital contributions of \$989,000. A capital contribution of \$250,000 was recognized in FY22 from receiving title to the outlying clinic facility located in Worden following a donation from an unrelated party from whom the facility was previously leased for one dollar per year. This resulted in an overall decrease in net position for the year totaling approximately \$739,000, which was about \$928,000 less than in FY21. As previously noted, from FY21 to FY22 there was nearly a \$1.3 million negative swing in the valuation of endowment fund investments, so this large investment devaluation more than offset the capital contribution of the Worden Clinic.

The following summarizes RiverStone Health's revenues and expenses from its operating activities during FY22 as compared to FY21:

	<u>2022</u>		<u>2021</u>		<u>Change</u>
<b>Revenue Sources</b>					
Community Health Center	\$ 22,143,057	38%	\$ 21,610,916	37%	\$ 532,141
Hospice/Home Care	7,118,204	13%	7,346,669	13%	(228,465)
Medical Education	7,617,553	13%	7,335,721	12%	281,832
Public/Family Health	8,520,177	15%	10,280,322	17%	(1,760,145)
Pharmacy	9,883,963	17%	9,959,821	17%	(75,858)
Other	2,273,301	4%	2,117,595	4%	155,706
<b>Total Operating Revenue</b>	<b><u>\$ 57,556,255</u></b>	<b><u>100%</u></b>	<b><u>\$ 58,651,044</u></b>	<b><u>100%</u></b>	<b><u>\$ (1,094,789)</u></b>
<b>Expense Sources</b>					
Community Health Center	\$ 21,880,243	38%	\$ 19,382,127	33%	\$ 2,498,116
Hospice/Home Care	7,660,427	13%	7,054,723	12%	605,704
Medical Education	7,701,805	13%	7,341,077	12%	360,728
Public/Family Health	8,001,042	14%	11,138,246	19%	(3,137,204)
Pharmacy	9,684,005	17%	9,771,679	17%	(87,674)
Other	2,783,523	5%	4,193,895	7%	(1,410,372)
<b>Total Operating Expenses</b>	<b><u>\$ 57,711,045</u></b>	<b><u>100%</u></b>	<b><u>\$ 58,881,747</u></b>	<b><u>100%</u></b>	<b><u>\$ (1,170,702)</u></b>

Community Health Center operations generated a 1.2% margin in FY22 compared to a 10.3% margin in FY21. In FY21, the CHC received some pandemic-related funding for which a portion covered certain capital purchases, thus resulting in a more favorable margin last year despite last year having continued lower volume associated with the pandemic. The CHC volume picked up some in FY22 over the prior year level but this volume increase did not translate into increased margin.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Results of Operations Summary (Continued)**

The CHC has historically struggled somewhat with keeping provider positions fully staffed, so while expanded capacity still exists, capacity continued to remain somewhat limited over the last year despite some of the pandemic effect on volume waning. Staffing shortages in non-provider clinical positions also created challenges throughout the year. An increased focus on staff recruitment and retention that began several years ago still actively continues, with continuing efforts to reduce burnout and increase work-life balance. Various market-based and internal equity wage adjustments were also necessary during FY22 and have continued into FY23, as well. As such, expanding capacity by continuing to focus efforts on provider and staff recruitment and retention remains a key initiative.

The hospice and home care programs generated a negative margin of close to 8% in FY22 compared to a positive operating margin of 4% in FY21. Interestingly, this 8% loss in FY22 was actually about the same as the loss generated by these programs in FY20. While the financial results from home care operations remained relatively stable between FY21 and FY22, hospice operations generated a loss approximating 15% in FY22 as compared to a positive margin of about 6% in FY21. However, two estate gifts totaling \$275,000 were received by the hospice program in FY21; without these two donations, the hospice program would've generated a margin of only about break-even in FY21. Volume of the hospice program trended downward throughout the pandemic and the average length of stay for hospice patients also continued to decrease over this period. This is not unlike what other hospice programs around the country have also been experiencing. RiverStone Health's hospice program average daily census (ADC) was 11% lower compared to the prior year (49.6 in FY22 and 55.6 in FY21). A similar decrease in ADC was also noted in the previous two-year period (62.4 in FY20). The COVID-19 pandemic necessitated having to put a capacity limit at varying times on the number of patients that could be cared for at RiverStone Health's hospice facility as well as in the community-based hospice program. While there of course also always remains some level of uncertainty surrounding future Medicare reimbursement levels for hospice services, effective in October 2021, rates for routine level hospice care (which comprises roughly 90% of hospice service) increased about 2%; another similar increase was made to the rate effective in October 2022. Unfortunately, RiverStone Health's gradually decreasing hospice market share and drop in the average length of stay combined with continued increases in personnel and supplies costs have more than offset the rate increase. Favorably, though, the hospice ADC has picked back up somewhat in FY23.

Home care operations generated about a 3% margin in FY22 compared to just a slight margin of 0.4% in FY21; however, this was considerably improved over the FY20 home care loss of 15%. Home care operations were fairly challenging for several years prior to FY21, as fairly significant losses had been generated over a period of multiple years. Home care Medicare reimbursement rates either decreased or remained relatively stable for several years prior to CY20. But effective January 1, 2020, CMS implemented a new payment methodology referred to as PDGM, or Patient Driven Grouping Model, which replaced the previous PPS payment model.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)  
Years Ended June 30, 2022 and 2021

**Results of Operations Summary (Continued)**

Under PDGM, home care providers essentially had to double the number of claims submitted in a 60-day episode of care, and this model requires more detailed information to be gathered on intake plus a more specific diagnosis from referring physicians in order to receive appropriate reimbursement from Medicare. While payment rates were reported to have been reduced by an overall average of more than 4%, reimbursement is mainly based upon diagnosis and accurate documentation of the plan of care for each client, so this percentage can vary. Beginning January 1, 2021, CMS further revised Medicare home care payments such that the Request for Anticipated Payment (or RAP, which historically was an initial payment provided when home care was initiated) that in CY20 was reduced from more than 50% of the total episodic payment rate down to 20%, was no longer provided and instead the entire Medicare payment is now provided following the end of a 30-day episode of care. Despite eliminating the RAP in CY21 and in CY20 implementing the PDGM methodology which decreased an episode of care from 60 days to 30 days, there was a 2% increase in the home care Medicare rate at the start of CY21 followed by an increase of 2.6% at the start of CY22. Recent information from the Centers for Medicare and Medicaid Services (CMS) indicates only a relatively modest increase of 0.7% in home care rates will occur in CY23, and a decrease in rates is expected to occur in CY24 as CMS begins pulling back additional reimbursement distributed during the first three years of PDGM.

Similarly, to the health center, increased wages and benefits have also impacted the hospice and home care division. Accordingly, increasing hospice and home care census levels by continuing to explore the potential for additional community partnerships and focusing on continued refinement of workflows and processes remains a key initiative, especially as reimbursement levels in home health continue to be closely scrutinized at the federal level and future reductions in Medicare reimbursement seem likely.

The medical education division consists of the Montana Family Medicine Residency (MFMR) program (see additional information in the "Other Information" section of this report), and also the Eastern Montana Area Health Education Center (AHEC) program as well as a relatively small five-year geriatric workforce enhancement program grant that began in 2015 and was subsequently renewed for a second five-year period. The MFMR program, which accounts for approximately 90% of the medical education division's operating activities, is generally expected to approximately break-even. Also included in this division is funding received for operation of a program at RiverStone Health that coordinates clinical rotations in the Billings area for medical students participating in the University of Washington's WWAMI (Washington, Wyoming, Alaska, Montana, and Idaho) program and Pacific Northwest University. This, too, is generally expected to result in approximately break-even financial results.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Results of Operations Summary (Continued)**

Programs included in the public / family health services division consist largely of: the provision of various local health department functions for Yellowstone County (e.g. environmental health, disease and cancer control, immunizations, tobacco cessation, emergency preparedness, and general health promotion); operation of Yellowstone County's supplemental nutrition for Women, Infants, and Children (WIC) program; the Maternal Child Health (MCH) program (provides comprehensive education on pregnancy and parenting aspects including intensive social work, nutrition, and nursing services for families with high-risk pregnancies and infants and children at risk of developmental delays); Yellowstone County's rural school nursing program; outreach, testing, and case management support services for persons living with HIV/AIDS and their families; HIV/AIDS training for medical and dental providers, pharmacists, nurses, and dental hygienists throughout all of Montana; oversight responsibilities for Yellowstone County's Child Advocacy Center program; and, the provision of case management services and nurse home visits to certain children in Yellowstone County living in foster care placement.

The revenue and expenses of the public health services division decreased rather considerably from FY21 to FY22. This resulted from the COVID-19 pandemic and RiverStone Health's response to it. Close to \$2.0 million added revenue was reflected in the prior year associated with RiverStone Health's Public Health Division's response to the public health emergency. This additional funding pertained to activities associated with increased public health responsibilities pertaining to case investigation and contact tracing, operation of community testing and vaccine distribution sites, temporary community enforcement personnel, enhanced protective measures, and added personal protective equipment.

Most of the public health funding received to enable response to the pandemic was fully exhausted by fairly early in CY21. Ongoing response activities continued to be necessary throughout all of FY21, however, so RiverStone Health had to use a portion of its existing cash reserves to support the ongoing activities. Accordingly, the public health division incurred expenses that exceeded the total amount of revenues in FY21 by about \$900,000, representing a negative margin of about 8%. Activities related to the pandemic response lessened somewhat beginning in FY22 and RiverStone Health's public health division had adequate funding to cover its pandemic-related activities. As such, the public health division generated a positive margin of about 6%. Also contributing to this positive margin in FY22 was the fact that in November 2021 RiverStone Health's public health division received approximately \$1.5 million additional funding from the State of Montana via an amendment to its existing immunization services contract.

Approximately \$1.2 million of this funding remained unused at the end of FY22 and is to be used to:

- Identify additional programs and partners within Yellowstone County and develop partnerships for COVID-19 vaccine outreach, education, and planning.
- Create outreach programs and increase organizational capacity to provide opportunities for COVID-19 vaccination in socially vulnerable populations.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Results of Operations Summary (Continued)**

- Provide funding for professional development, training, and recruitment to ensure a workforce that is proficient in providing services to at-risk communities and areas of high social vulnerability.
- Increase access to COVID-19 vaccine by continuing to fund, host, or organize COVID-19 vaccination pop-up clinics that focus on at-risk communities or areas of high social vulnerability.

In November 2022, the public health division received an additional \$1.35 million from the State of Montana via another amendment to its immunization services contract. Refer to additional information in Note 15 of the accompanying financial statements.

RiverStone Health also received a grant award in FY22 totaling \$595,429, made available by the CARES Act and provided through the Centers for Disease Control and Prevention (CDC), to support Resilient Integrated Systems Enhancement (RISE) in Yellowstone County. This grant is to run over the three years from September 2021 to September 2024 and the \$595,429 was the approved grant budget amount for the first year, with future year funding based on satisfactory programmatic progress and the availability of funds. The grant application was submitted by Yellowstone County's Healthy By Design (HBD) Coalition for which RiverStone Health, as part of its local health department function, acts as the fiscal agent. The HBD Coalition was founded in 2010 by and continues to receive financial support and leadership from Yellowstone County's local health department (dba RiverStone Health) and the two regional hospitals, Billings Clinic and St. Vincent Healthcare. The HBD Coalition works with more than 30 individuals or organizations in the community on a variety of initiatives that promote healthy eating, active living, social connection, healthy community design, and health equity. The goal of this grant funding is to enable training and deployment of community health workers to pandemic response efforts by building and strengthening community resilience to fight COVID-19 through addressing existing health disparities. A second year grant amount also totaling \$595,429 was awarded in September 2022.

Despite the aforementioned funding, the future stability of federal and state funding levels available for the provision of public / family health services continues to be somewhat uncertain. Stable or slightly increasing federal funding levels for most programs and services has continued; however, public health funding is being closely scrutinized by the State of Montana's current administration and reductions in funding following Montana's 2023 state legislative session are certainly possible.

Providing some positive outlook, though, the tax revenue provided by Yellowstone County for the provision of local health department functions by RiverStone Health is anticipated to remain relatively stable or perhaps even increase somewhat in future years.

Pharmacy volume has remained strong and reflected either a stable or increasing trend over the last approximately seven years; however, the resulting margin produced by pharmacy operations over this period has declined. This trend is likely to continue as pharmaceutical costs as well as staffing costs continue increasing and insurance reimbursement doesn't necessarily keep pace with the cost increases.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Results of Operations Summary (Continued)**

The programs and services comprising the majority of RiverStone Health's remaining revenue and expenses consist of information technology support services of an electronic health record system used by several health centers in the state; contributions received from RiverStone Health Foundation to support RiverStone Health's programs and services and/or capital improvements; plus, certain administrative / overhead revenue and expenses as well as contracted management / administrative support services provided to RiverStone Health Foundation. The administrative / overhead revenue and expenses also include the year-end GASB 68 pension adjustments, which have been both significant and highly variable from year to year. As previously mentioned, while the revenue recognized as part of the pension adjustments was comparable between FY22 and FY21, there was considerably more expense recognized in the prior year (\$1.0 million in FY22 compared to \$3.3 million in FY21).

**Capital Assets**

At the end of FY22 RiverStone Health had approximately \$23.6 million (*net* of accumulated depreciation) reflected in capital assets, which was about \$800,000 lower than the amount at the end of FY21. Purchases of property and equipment during FY22 totaled close to \$500,000 while depreciation expense totaled about \$1.4 million. Additionally, a donation of the clinic facility in Worden with an estimated market value of \$250,000 was received early in the fiscal year, and the sale of property with a book value of approximately \$150,000 that was being used as a temporary quarantine and isolation site during the height of the pandemic was sold. The majority of capital purchases in FY22 were funded by health center grant funding made available by HRSA through passage of the American Rescue Plan Act (ARPA) of 2021. Capital purchases during FY22 included the following:

- IT, dental and other miscellaneous equipment \$180,000
- improvements made to the staff entrance on the south end of the health center Ballard Center building \$71,000
- upgrade of accounting system software \$28,000
- new signage for Bridger and Worden clinics \$19,000
- website redesign \$25,000
- remodel of human resources space \$47,000
- HVAC improvements to Lil Anderson Center (LAC) building \$43,000
- auto sliding doors at LAC building front entrance \$13,000
- main clinic expansion planning \$50,000 (see CIP information immediately below)
- planning costs associated with the Worden Clinic renovation \$21,000 (see CIP information immediately below)

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Capital Assets (Continued)**

Construction in progress (CIP) at the end of FY22 totaled approximately \$71,000 and pertained to two projects being almost entirely funded with federal ARPA grants. These projects include the renovation of approximately 3,000 square feet of a portion of vacated space in RiverStone Health's old clinic facility to better accommodate patient care, specifically creating added patient care space for behavioral health, clinical pharmacy and care management services. This project is expected to cost approximately \$670,000 and be completed early in 2023. The second project pertains to alterations and renovation work (i.e., deferred maintenance repairs & upgrades) being completed on the clinic facility located in Worden. This project is expected to cost approximately \$490,000 and anticipated to be completed in March 2023.

The following table summarizes capital assets at the end of FY22 and FY21:

	<u>FY22</u>	<u>FY21</u>
Land and parking lots	\$ 3,060,431	\$ 3,124,431
Construction in progress	70,613	3,151
Computers, equipment, and other assets	3,627,753	3,459,135
Buildings and improvements	28,214,485	27,845,492
Furniture and fixtures	2,294,589	2,253,179
Accumulated depreciation	<u>(13,707,472)</u>	<u>(12,323,413)</u>
	<u><u>\$ 23,560,399</u></u>	<u><u>\$ 24,361,975</u></u>

The table below summarizes the changes in capital assets during the year. These changes are also presented in greater detail in Note 5 of the accompanying financial statements.

	<u>FY22</u>	<u>FY21</u>
Balance at beginning of year	\$ 24,361,975	\$ 24,568,291
Additions	748,362	1,221,658
Disposals, net of accumulated depreciation	(152,831)	(100,961)
Depreciation expense	<u>(1,397,107)</u>	<u>(1,327,013)</u>
	<u><u>\$ 23,560,399</u></u>	<u><u>\$ 24,361,975</u></u>

**Debt**

Industrial revenue bonds were issued in 2003 to provide for the purchase of RiverStone Health's main CHC clinic site and office building along with various land parcels for a new parking lot as well as current and future site development. (Refer to additional information pertaining to YHP in the "Other Information" section of this report). In June 2013, the 2003 bonds were refinanced. Terms of the loan agreement issued in conjunction with the bond refinancing require annual principal payments to be paid each October and semi-annual interest payments to occur each April and October. Refinancing the bonds reduced the interest rate from 5.5% to 2.88%. The 2013 bonds are collateralized similarly to bonds issued in 2009, which were then advance refunded in December 2014 and are described further in the immediately following paragraphs as well as in Note 7 of the accompanying financial statements.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Debt (Continued)**

At June 30, 2022, a total of \$1,400,000 in 2013 bonds remained outstanding, with principal totaling \$185,000 due in the next year. Additionally, approximately \$222,000 remained on deposit with the bond trustee for future debt service, and unamortized premium on the 2013 bonds (being amortized over the life of the bonds) totaled approximately \$4,000 at the end of FY22.

In September 2009, Yellowstone Health Partnership issued \$11,805,000 in healthcare lease revenue bonds to finance construction of an office building located on RiverStone Health's existing main campus and also to renovate the second floor of the old clinic building. The 2009 bonds were advance refunded in December 2014. Terms of the loan agreement issued in conjunction with the bond refunding require principal payments to be paid each October and semi-annual interest payments to occur each April and October. The advance refunding of the 2009 bonds using proceeds of the 2014 bonds reduced the interest rate from 4.87% to 3.41%; eliminated the need for an ongoing debt reserve fund; and also provided more than \$1.7 million cash to finance future capital improvements, which were all used by the end of FY17 for a clinic expansion project. The bonds are collateralized similarly to the 2009 bonds that were advance refunded by the 2014 bonds and also similarly to bonds issued in 2013. At June 30, 2022, a total of \$8,985,000 in 2014 bonds was outstanding, with principal totaling \$540,000 due in the next year. Additionally, approximately \$776,000 remained on deposit with the bond trustee for future debt service, and unamortized premium on the 2014 bonds (being amortized over the life of the bonds) totaled approximately \$364,000 at the end of FY22.

In December 2016, Yellowstone Health Partnership issued an additional \$3,060,000 in healthcare lease revenue bonds to assist in financing construction of a clinic expansion project while RiverStone Health Foundation conducted a capital campaign to garner philanthropic support for the project. (Refer to additional information in the "Other Information" section of this report). Terms of the loan agreement issued in conjunction with the 2016 bonds, which were issued in parity with the 2014 and 2013 bonds, required principal payments to be paid each October and semi-annual interest payments to occur each April and October. The bonds matured on October 1, 2021.

The bond issues are collateralized by a senior pledge of the tax revenues levied by Yellowstone County and appropriated to RiverStone Health and a subordinate pledge of health care and health department services revenue. The bonds are also secured by a subordinate mortgage lien on, security interest in, and an assignment of rents and leases of the project, subject to permitted encumbrances.

Other long-term liabilities of the organization consist of amounts owed to employees for compensated absences (i.e., vacation pay and sick leave) and an amount reflecting RiverStone Health's allocated portion of net pension liability associated with the State of Montana's Public Employees Retirement System (PERS) plan. Additional information is presented in the notes to the accompanying financial statements.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Other Information**

In September 2005, RiverStone Health employed the physicians and staff of Montana Family Medicine Residency (MFMR), a separate 501(c)(3) tax-exempt entity, and subsequently transitioned the operations of MFMR's family medicine residency educational program into RiverStone Health's operations. However, the MFMR corporation still exists as an independent, 501(c)(3) tax-exempt entity, and as such, has its own Board of Directors. Board members of MFMR include representatives from its three member organizations (St. Vincent Healthcare, Billings Clinic, and RiverStone Health); there is also representation on MFMR's Board from the Montana WWAMI undergraduate medical education program, the Montana Hospital Association, and the Montana Academy of Family Physicians. Through the end of FY21, the MFMR program trained 24 family medicine residents at any given time graduating eight residents each year and also maintained a sports medicine fellowship program training one physician each year. Beginning in FY22, the MFMR program received increased grant funding to enable the training of ten residents each year (now 30 total residents).

RiverStone Health maintains a professional services agreement with MFMR to provide medical education program services as well as administrative and reporting functions, invoicing MFMR for these services on a monthly basis. MFMR in turn invoices St. Vincent Healthcare and Billings Clinic, as these hospital systems receive Medicare reimbursement for direct graduate medical education and indirect graduate medical education services provided on their campuses. Additionally, RiverStone Health is continuing to receive (via pass-through from MFMR) federal grant funding related to the THCGME (Teaching Health Center Graduate Medical Education) program. This funding was made available by the Affordable Care Act and initially ran through June 30, 2020, with subsequent approval received through at least June 30, 2023 and ongoing funding contingent upon future federal authorization and appropriation.

The resident and faculty physicians of the MFMR program, along with non-physician providers, provide medical staffing for RiverStone Health's community health center, including its outlying clinic sites, and also provide inpatient medical services at the two local hospitals to patients enrolled in RiverStone Health's community health center, as well as other services as required by the respective hospital's medical staff bylaws and rules and regulations.

Unlike YHP, which is further explained in the paragraph that follows, MFMR is *not* considered a blended component unit of RiverStone Health and is therefore *not* included in RiverStone Health's financial reporting entity.

YHP, also a 501(c)(3) tax-exempt entity, is a supporting organization for the programs and services provided by RiverStone Health. It is considered a blended component unit of RiverStone Health, and as such, all of YHP's assets, deferred outflow of resources, liabilities, deferred inflow of resources, and net position, in addition to its revenues and expenses from operations, are combined with those of RiverStone Health for external financial reporting purposes. Detailed information pertaining to YHP's assets and deferred outflows, liabilities and deferred inflows, and its statements of revenues, expenses and change in net position and cash flows is presented in the notes to the accompanying financial statements included with this report.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Other Information (Continued)**

YHP's sole member is the RiverStone Board of Health, the governing body of Yellowstone City-County Health Department dba RiverStone Health (the "Board of Health"). YHP has no employees of its own. Four individuals currently serve on YHP's Board of Directors, of which two of the members are also members of the Board of Health and two of the members are employed as part of RiverStone Health's executive management team.

YHP holds title to the land and buildings upon which RiverStone Health's main campus is located, and it is also the entity obligated by the bonds that were issued for purchase, construction, and/or improvement of the property on RiverStone Health's main campus. RiverStone Health has a long-term lease arrangement with YHP whereby RiverStone Health ensures payment of funds to YHP necessary to cover the principal and interest payments associated with outstanding bonds.

YHP also holds two endowment funds that support RiverStone Health programs. One endowment fund was established in 2001 to benefit the ongoing operations of RiverStone Health's hospice program. This fund had a balance of approximately \$2.3 million as of June 30, 2022.

Additionally, as a result of the transition of the MFMR program into RiverStone Health's operations, YHP also holds an endowment fund established to benefit the ongoing operations of MFMR. This fund had a balance of approximately \$1.2 million as of June 30, 2022.

RiverStone Health also employs two to three fundraising staff whereby, pursuant to a professional services agreement with RiverStone Health Foundation (Foundation), the staff promote local fundraising through activities and special events benefiting not just RiverStone Health's hospice and residency programs, but all of RiverStone Health's programs and services.

RiverStone Health Foundation, a Montana non-profit corporation, was created in 2008 for the purpose of engaging in philanthropic and fundraising related activities to support RiverStone Health and its programs. In 2009 the Foundation received recognition from the Internal Revenue Service as an organization described in Section 501(c)(3) of the Code, and it is exempt from federal taxation as a result of the application of Section 501(a) of the Code.

Undertaking its first major activity late in 2008, the Foundation, under the auspices of YHP and with the active support of other local healthcare providers, launched a capital campaign for purposes of raising funds to build RiverStone Health's hospice facility located on the west end of Billings. The hospice facility was constructed on a site owned by St. John's United, which was initially leased to the Foundation and subsequently assigned to YHP (see paragraphs immediately following) under a 75-year lease for a payment of \$1 annually. Effective July 1, 2009, the fundraising related assets and liabilities previously maintained on YHP's books, excluding endowed funds that remain on the YHP books, were transferred from YHP to the Foundation. Because the Foundation exists outside the control and management of RiverStone Health, the Foundation is *not* included as a component unit of RiverStone Health's reporting entity.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

**Other Information (Continued)**

During FY15, the Foundation recognized a donation (and YHP recognized similar contribution revenue) totaling close to \$1.7 million when it contributed the hospice facility to YHP. The Foundation initiated a second major fundraising activity late in 2015 by embarking upon another capital campaign to raise funds for construction of a \$9 million medical clinic facility located on RiverStone Health's main campus. The new clinic (i.e., Ballard Center), which is located directly south of the old clinic and initiated operations in January 2018, allows for expanded patient access and outcomes, enhanced healthcare education training partnerships, improved efficiency of RiverStone Health's services and staff coordination, and provides the ability to serve additional patients and families in need of care, likely well into the future.

Following completion of the Ballard Center, a second phase of the expansion project was completed in early FY19 at a total cost of about \$900,000 to provide for space connecting the new clinic to the old clinic facility and also provide some renovations to a portion of the old clinic facility.

In January 2019, a third and final phase of the clinic expansion project was initiated. This phase included additional renovations to portions of the old clinic facility and allowed for integration of clinic and residency administrative leadership staff, increased office space for physician and non-physician providers, improvements to the dental clinic's office space, and an enlarged staff break area / lounge. This final phase was completed by the end of FY19 at a total cost of approximately \$1.3 million.

In July 2021 the satellite facility operated by RiverStone Health Clinic in Worden, MT, which was being leased for \$1 per year, was donated to Yellowstone Health Partnership. The market value of the facility at the time of donation was estimated to be \$250,000. Late in FY22 RiverStone Health began a deferred maintenance alteration & renovation project. The clinic, which was constructed in 1962, has not had any major investment in its structure with exception of a roof replacement and replacement of the main sewer line. The cabinetry, windows and cement walkways are original and, while they have been well-maintained, they are in need of significant repair and upgrade for safety and efficiency. The total project cost is estimated at \$490,000 and is being almost entirely funded by ARPA funding. The two-year grant period runs from April 1, 2021 through March 31, 2023 and the total funding provided by this grant was \$3,275,750, of which less than \$200,000 was received (and recognized as revenue) in FY21, \$730,000 was recognized as revenue in FY22, and the balance of the grant is anticipated to be recognized in FY23.

In addition to the Worden Clinic project, the initial grant covered approximately \$1.2 million in wages and benefits of staff, \$460,000 medical, dental and information technology equipment, \$300,000 supplies, \$280,000 for various contractual services, and approximately \$550,000 for a student loan matching program, retention and resiliency project incentives and staff training curriculum. A prior approval budget request authorization is being prepared to submit to HRSA to request some modification of the initial budgeted items.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (CONTINUED)  
Years Ended June 30, 2022 and 2021

**Other Information (Continued)**

If approved, RiverStone Health plans to allocate a larger portion of the grant funding to some necessary equipment purchases (largely comprised of a backup generator for the Ballard Center building and a new telehealth technology platform) and allocate a smaller portion of the grant funding to the student loan matching program and other retention and resiliency incentives.

FINANCIAL STATEMENTS

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**STATEMENTS OF NET POSITION**  
June 30, 2022 and 2021

	<u>2022</u>	<u>As Restated 2021</u>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 8,275,955	\$ 8,661,255
Accounts receivable, net of allowance for doubtful accounts of \$832,839 and \$585,322, respectively	3,638,035	3,432,818
Contracts receivable	2,645,603	3,998,098
Grants receivable	2,055,320	386,273
Taxes receivable	38,891	29,042
Other receivables	44,938	12,246
Inventory	764,525	679,619
Prepaid expense	<u>407,161</u>	<u>416,772</u>
Total current assets	<u>17,870,428</u>	<u>17,616,123</u>
<b>PROPERTY AND EQUIPMENT</b>		
Property and equipment, not being depreciated	1,435,635	1,368,173
Property and equipment, net of accumulated depreciation	<u>22,124,764</u>	<u>22,993,802</u>
Total property and equipment	<u>23,560,399</u>	<u>24,361,975</u>
<b>OTHER ASSETS</b>		
Lease asset, net of accumulated amortization of \$87,195 and \$43,598, respectively	25,808	69,405
Endowment funds - restricted cash and cash equivalents	172,941	77,174
Endowment funds - restricted investments	3,365,668	4,028,935
Bond reserve funds - restricted cash and cash equivalents	<u>1,007,857</u>	<u>1,685,732</u>
Total other assets	<u>4,572,274</u>	<u>5,861,246</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Pension contributions and adjustments	<u>4,376,635</u>	<u>5,302,044</u>
Total deferred outflow of resources	<u>4,376,635</u>	<u>5,302,044</u>
Total assets and deferred outflows	<u>\$ 50,379,736</u>	<u>\$ 53,141,388</u>

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**STATEMENTS OF NET POSITION (CONTINUED)**  
June 30, 2022 and 2021

	<u>2022</u>	<u>As Restated 2021</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 1,486,532	\$ 1,279,977
Accrued and withheld payroll liabilities	985,301	1,483,402
Accrued interest payable	119,744	106,848
Bonds payable - current portion	725,000	1,380,000
Lease liability - current portion	25,373	41,491
Compensated absences payable - current portion	2,236,869	2,258,919
Split interest agreements	21,685	21,685
Unearned revenue	<u>1,495,158</u>	<u>436,845</u>
Total current liabilities	<u>7,095,662</u>	<u>7,009,167</u>
<b>LONG-TERM LIABILITIES</b>		
Bonds payable, net of current portion, plus bond premium of \$368,560 and \$407,779, respectively	10,028,560	10,792,779
Net pension liability	15,932,514	22,971,957
Lease liability, net of current portion	-	25,373
Compensated absences payable, net of current portion	<u>39,402</u>	<u>45,304</u>
Total long-term liabilities	<u>26,000,476</u>	<u>33,835,413</u>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Pension adjustments	6,569,761	844,062
Total deferred inflow of resources	<u>6,569,761</u>	<u>844,062</u>
<b>NET POSITION</b>		
Net investment in capital assets	<u>13,814,696</u>	<u>13,874,675</u>
<b>Restricted</b>		
Endowment funds - nonexpendable	3,538,609	4,106,109
Bond reserve funds - expendable	<u>1,007,857</u>	<u>1,685,732</u>
Total restricted	<u>4,546,466</u>	<u>5,791,841</u>
Unrestricted	<u>(7,647,325)</u>	<u>(8,213,770)</u>
Total net position	<u>10,713,837</u>	<u>11,452,746</u>
Total liabilities, deferred inflows, and net position	<u>\$ 50,379,736</u>	<u>\$ 53,141,388</u>

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**Years Ended June 30, 2022 and 2021**

	As Restated	
	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUE</b>		
Medicare	\$ 7,347,268	\$ 7,363,087
Medicaid	14,620,069	14,240,634
Private insurance	3,297,889	3,074,467
Fee income (self-pay)	2,994,607	3,178,742
Contracts	11,384,174	12,320,523
Tax revenue	5,040,166	4,912,108
Contributions and grants	7,417,650	8,441,408
Immunizations	462,732	322,920
Schools	267,135	270,125
Rent income	51,468	58,041
Other income	<u>4,673,097</u>	<u>4,468,989</u>
Total operating revenue	<u>57,556,255</u>	<u>58,651,044</u>
<b>OPERATING EXPENSES</b>		
Bad debt	588,943	132,957
Contracted services	3,042,439	3,055,415
Depreciation and amortization	1,440,705	1,432,745
Insurance	384,365	366,606
Janitorial	237,076	259,686
Miscellaneous	1,800,586	1,590,732
Postage	81,984	94,815
Property taxes	24,056	29,818
Rent	77,548	136,012
Repairs and maintenance	265,730	238,884
Salaries and benefits	36,148,610	37,938,864
Supplies	12,817,590	12,920,598
Telephone	312,951	333,977
Travel and education	<u>488,462</u>	<u>350,638</u>
Total operating expenses	<u>57,711,045</u>	<u>58,881,747</u>
Operating loss	<u>(154,790)</u>	<u>(230,703)</u>

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION**  
**(CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>As Restated 2021</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>		
Interest expense	(378,323)	(391,077)
Investment gain (loss) (including unrealized portion), net	(453,969)	861,479
Net loss on disposal of assets	<u>(1,827)</u>	<u>(50,968)</u>
Total non-operating revenue (expense)	<u>(834,119)</u>	<u>419,434</u>
Income (loss) before capital contributions	(988,909)	188,731
Capital contributions	<u>250,000</u>	-
Change in net position	(738,909)	188,731
Net position, beginning of year	<u>11,452,746</u>	<u>11,264,015</u>
Net position, end of year	<u><u>\$ 10,713,837</u></u>	<u><u>\$ 11,452,746</u></u>

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>As Restated 2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from:		
Patient receipts	\$ 24,471,066	\$ 23,847,308
Fees (including self-pay patient receipts)	2,994,607	3,178,742
Contracts	12,736,669	10,044,382
Tax revenue	5,030,317	4,912,108
Immunizations	462,732	322,920
Contributions and grants	6,806,916	7,363,023
Schools	267,135	270,125
Rent	51,468	58,041
Other	<u>3,219,399</u>	<u>3,262,152</u>
Cash received from operating activities	<u>56,040,309</u>	<u>53,258,801</u>
Cash paid for:		
Salaries and benefits	35,629,097	33,814,389
Supplies	12,695,941	12,660,495
Contracted services	3,042,439	3,055,415
Postage and telephone	394,935	428,792
Occupancy	594,799	731,415
Travel and education	488,462	350,638
Other	<u>2,184,951</u>	<u>1,957,339</u>
Cash paid for operating activities	<u>55,030,624</u>	<u>52,998,483</u>
Net cash flows from operating activities	<u>1,009,685</u>	<u>260,318</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of property and equipment	(498,362)	(1,233,799)
Proceeds on disposal of property and equipment	151,004	-
Payment on lease liability	(41,491)	(46,139)
Payments on long-term debt	(1,380,000)	(1,330,000)
Payments of interest expense	<u>(417,542)</u>	<u>(439,082)</u>
Net cash flows from capital and related financing activities	<u>(2,186,391)</u>	<u>(3,049,020)</u>

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**STATEMENTS OF CASH FLOWS (CONTINUED)**  
**Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>As Restated 2021</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of investments	(510,468)	(1,267,344)
Proceeds from maturities or sales of investments	596,204	1,189,937
Proceeds from investment income	<u>123,562</u>	<u>102,285</u>
Net cash flows from investing activities	<u>209,298</u>	<u>24,878</u>
Net change in cash and cash equivalents	(967,408)	(2,763,824)
Cash and cash equivalents, beginning of year	<u>10,424,161</u>	<u>13,187,985</u>
Cash and cash equivalents, end of year	<u>\$ 9,456,753</u>	<u>\$ 10,424,161</u>
<b>AS PRESENTED IN THE ACCOMPANYING STATEMENT OF NET POSITION</b>		
Cash and cash equivalents	\$ 8,275,955	\$ 8,661,255
Endowment funds - restricted cash and cash equivalents	172,941	77,174
Bond reserve funds - restricted cash and cash equivalents	<u>1,007,857</u>	<u>1,685,732</u>
	<u>\$ 9,456,753</u>	<u>\$ 10,424,161</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating loss	\$ (154,790)	\$ (230,703)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation and amortization	1,440,705	1,432,745
Bad debt expense	588,943	132,957
Pension adjustments	(388,335)	2,145,317
Changes in operating assets, deferred outflows of resources, liabilities, and deferred inflows of resources:		
Accounts receivable	(794,160)	(830,880)
Contracts/grants/other receivables	(359,094)	(2,354,919)
Inventory	(84,906)	19,231
Prepaid expenses	9,611	(67,015)
Accounts payable	206,555	240,872
Accrued and withheld payroll liabilities	(485,205)	529,734
Compensated absences	(27,952)	253,399
Unearned revenue	<u>1,058,313</u>	<u>(1,010,420)</u>
Net cash flows from operating activities	<u>\$ 1,009,685</u>	<u>\$ 260,318</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>		
Lease assets obtained in exchange for lease liabilities	<u>\$ _____ -</u>	<u>\$ 113,003</u>
Assets obtained with capital contributions	<u>\$ 250,000</u>	<u>\$ _____ -</u>

The Notes to Financial Statements are an integral part of these statements.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022 and 2021

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The financial statements include the accounts of Yellowstone City-County Health Department, dba RiverStone Health, and Yellowstone Health Partnership (YHP), a component unit of Yellowstone City-County Health Department presented on a blended basis (collectively referred to as RiverStone Health). The criteria for including organizations within RiverStone Health's reporting entity are set forth in generally accepted accounting principles (GAAP), which defines the financial reporting entity as the primary government, as well as its component units, which are legally separated organizations for which the officials of the primary government are financially accountable.

GAAP has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of RiverStone Health to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, RiverStone Health. Management of RiverStone Health has determined that YHP meets the above criteria and, as such, it has been included as a component unit in the accompanying financial statements. In addition, RiverStone Health is not aware of any other entity that would exercise such financial accountability resulting in RiverStone Health being considered a component unit of that entity.

All significant intercompany transactions and accounts have been eliminated between YHP and RiverStone Health.

**Organization**

Yellowstone City-County Health Department, dba RiverStone Health, is a Montana multi-jurisdictional health district established by the RiverStone Board of Health under MCA 7-11-110(2)(i) to promote individual, community, and environmental health by understanding, anticipating, and responding to the health-related needs of Montanans. RiverStone Health is managed by the RiverStone Board of Health and by a central administration appointed by and responsible to the Board.

YHP is a non-profit corporation established under the laws of the State of Montana, whose sole member is the RiverStone Board of Health. YHP is a supporting organization for the programs through which RiverStone Health provides public health and clinical health related services.

**Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2022 and 2021

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus, Basis of Accounting, and Basis of Presentation**

RiverStone Health follows proprietary fund reporting. Accordingly, the accompanying financial statements are presented using the economic resources measurement focus and the accrual method of accounting. Under the accrual method of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. RiverStone Health applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net funds are available.

Net position is classified into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

- Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation plus capital related deferred outflows, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and capital related deferred inflows that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of “net investment in capital assets.” Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted – This component of net position is restricted by external constraints imposed by creditors (such as debt covenants), contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. Two classifications of restrictions are as follows:
  - *Expendable* – Net position subject to constraints externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.
  - *Nonexpendable* – Net position subject to stipulations that they be maintained permanently by the organization. The restrictions on these assets may permit the organization to use the income earned and capital gains, if any, from the investment assets as support for general or specific purposes, unless otherwise specified by the donor.
- Unrestricted – This component of net position consists of any remaining net position that does not meet the definition of “Restricted” or “Net investment in capital assets.”

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2022 and 2021

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**New Accounting Pronouncements**

RiverStone Health has adopted the provisions of the following GASB pronouncement for fiscal year 2022:

Statement No. 87, *Leases*. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about a government's leasing activities. The requirements of this Statement have been applied retrospectively.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, RiverStone Health considers cash on hand, cash in banks, and pooled deposits within the Yellowstone County investment pool with maturities of 90 days or less to be cash equivalents. Cash and cash equivalents held by bond trustees and brokerage houses are also classified as cash and cash equivalents. FDIC coverage is limited to \$250,000 per account holder. From time to time, certain bank accounts that are subject to limited FDIC coverage exceed their insured limits.

**Receivables**

RiverStone Health records receivables from third-party insurance companies, various contracts, property taxes, and grant agreements. RiverStone Health utilizes the allowance method to account for uncollectible accounts receivable and routine medical/dental billing adjustments. At June 30, 2022 and 2021, the allowance account had a balance of \$832,839 and \$585,322, respectively, based on management's estimates of collectability. Management estimated an allowance based on 100% of private pay accounts receivable that had been outstanding more than 120 days. RiverStone Health has not recognized an allowance for grants and taxes receivable as management considers all amounts collectible.

**Inventory**

Inventory consists mainly of medical, dental, and pharmaceutical supplies and is valued at the lower of cost (on a first-in, first-out basis) or net realizable value.

**Property and Equipment**

Property and equipment is recorded at historical cost. Donated property and equipment is reported at estimated fair value at the date received. Depreciation is calculated on the straight line basis over estimated useful lives of 3 – 40 years in accordance with applicable industry standards. RiverStone Health capitalizes all expenditures for property and equipment over \$5,000.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2022 and 2021

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Lease Assets**

RiverStone Health has elected not to capitalize lease assets less than \$5,000. The related lease liabilities, principal and interest are not material and have not been included in the financial statements. Payments for these leases have been recorded as lease expense in accordance with the accrual method of accounting as described on page 28.

**Investments and Investment Income**

RiverStone Health reports all investments at fair value based on quoted market prices. Net investment income or loss (including realized and unrealized gains and losses on investments plus interest and dividends) is included in the statement of revenues, expenses and changes in net position as an increase or decrease to unrestricted net position unless its use is restricted by explicit donor stipulation or law. Investment income is considered a non-operating revenue source.

RiverStone Health categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets (these investments are valued using prices quoted in active markets); Level 2 inputs are significant other observable inputs (these investments are valued using matrix pricing); Level 3 inputs are significant unobservable inputs (these investments are valued using consensus pricing).

**Compensated Absences**

Accrued compensated absences are an obligation relating to employees' rights to receive compensation for future absences and are attributable to employees' services already rendered. RiverStone Health recognizes a liability for the full cost of unused vacation benefits and 25% of the cost of unused sick leave benefits earned by its personnel.

**Other Post-Employment Benefits**

RiverStone Health participates in Yellowstone County's health insurance plan and at this time, the County has not allocated a portion of the OPEB liability to RiverStone Health.

**Third-Party Contractual Adjustments**

RiverStone Health has agreements with certain third-party payers that provide for payments at amounts different from its established rates. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Provisions for estimated third-party payer settlements are provided in the period related services are rendered. Differences between the estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2022 and 2021

**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property Tax Revenues**

Yellowstone County is responsible for assessing, collecting, and distributing property taxes. Property taxes become a lien on the first day of the levy year and may be paid in two equal installments. The first installment is due on or before November 30<sup>th</sup> of each year, and the second installment is due on or before May 31<sup>st</sup> of the following year. All property taxes are recognized on a full accrual basis in the accompanying financial statements.

**Operating Revenues and Expenses**

Operating revenues are those revenues that are either generated directly from the primary activities of RiverStone Health or are a principal source of financing for on-going operations. For RiverStone Health, these revenues include patient and clinic related revenue streams, tax revenue, contributions and grants, and other income. Operating expenses are necessary costs incurred to provide the services that are the primary activities of RiverStone Health.

**Advertising Costs**

RiverStone Health expenses any costs related to advertising as incurred.

**Reclassifications**

Certain amounts presented in the prior year have been reclassified to conform to current year financial statement presentation. The reclassifications have no impact on previously reported net position or change in net position.

**Subsequent Events**

Management has evaluated subsequent events through December 29, 2022, the date which the financial statements were available for issue.

**NOTE 2. CASH AND INVESTMENTS**

All cash and investments meet collateral requirements specified by State law. There are no legal provisions that limit RiverStone Health as to the type of cash and investments that it can maintain other than those funds on deposit with Yellowstone County.

Cash and cash equivalents are stated at cost and consist of balances in federally insured checking, savings, money market, and certificates of deposit accounts. Restricted cash and cash equivalents are stated at cost and consist of a government insured money market account held by US Bank & Trust and funds held at The Bank of New York Mellon.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2022 and 2021

**NOTE 2. CASH AND INVESTMENTS (CONTINUED)**

The following reflects the custodial credit risk for bank deposits held as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Insured, including funds backed by the U.S. Government	\$ 1,484,274	\$ 2,081,844
Collateralized:		
Collateral held by pledging bank's trust department in RiverStone Health's or YHP's name	\$ 7,983,709	\$ 8,226,930

In addition to funds held in financial institutions, RiverStone Health has funds in a cash and investment pool managed by Yellowstone County (the Pool); these funds are under the control of the Yellowstone County Treasurer. The composition of the cash held at the County is available in the County's audited financial statements, which can be obtained by calling the County Fiscal Office at (406) 256-2718. RiverStone Health had cash and cash equivalents totaling \$308,789 and \$197,940 maintained by Yellowstone County at June 30, 2022 and 2021, respectively.

Because of the pooled funds concept, it is not possible to allocate RiverStone Health's portion of the Pool into risk categories. However, all participants in the Pool share the risks proportionately; that is, each dollar invested shares proportionately in the risk of the pooled investments. Cash and cash equivalents may include cash and cash items, demand, money market, time savings, fiscal agent deposits, investments in the Montana Short-Term Investment Pool (S.T.I.P.), repurchase agreements, and direct obligations of the United States Government.

All cash, certificates of deposit, and investments with a maturity date of 90 days or less when purchased are treated as cash equivalents for purposes of cash flow reporting. Investments are stated at fair value.

RiverStone Health's investments maintained as part of its endowment funds are stated at fair value and consisted of the following at June 30, 2022:

	Fair Value June 30, 2022	Valuation Inputs
U.S. equity securities	\$ 1,316,945	Level 1
Developed foreign equities	532,344	Level 1
Emerging foreign equities	222,812	Level 1
Mutual funds:		
Taxable U.S.	822,377	Level 1
Taxable high yield	143,303	Level 1
Taxable other income	69,465	Level 1
Commodities	115,561	Level 1
U.S. listed real estate funds	<u>142,861</u>	Level 1
Total endowment fund investments	<u>\$ 3,365,668</u>	

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2022 and 2021

**NOTE 2. CASH AND INVESTMENTS (CONTINUED)**

RiverStone Health's investments maintained as part of its endowment funds are stated at fair value and consisted of the following at June 30, 2021:

	<u>Fair Value</u> <u>June 30, 2021</u>	<u>Valuation</u> <u>Inputs</u>
U.S. equity securities	\$ 1,709,306	Level 1
Developed foreign equities	665,378	Level 1
Emerging foreign equities	325,000	Level 1
Mutual funds:		
Taxable U.S.	1,073,336	Level 1
Taxable other income	86,973	Level 1
U.S. listed real estate funds	<u>168,942</u>	Level 1
Total endowment fund investments	<u><u>\$ 4,028,935</u></u>	

The calculation of realized gains or losses is independent of the calculation of the net change in fair value of investments. The following summarizes the investment return for the year ended June 30, 2022 and 2021, respectively:

	<u>2022</u>	<u>2021</u>
Interest and dividends	\$ 123,561	\$ 101,960
Net unrealized gains (losses)	(784,073)	607,625
Realized gains on sale of investments, net	<u>206,543</u>	<u>151,894</u>
Investment return (loss), net	<u><u>\$ (453,969)</u></u>	<u><u>\$ 861,479</u></u>

**NOTE 3. ENDOWMENT FUNDS**

Endowment funds are reflected in the balance sheet as follows at June 30, 2022 and 2021, respectively:

	<u>2022</u>	<u>2021</u>
Endowment funds - restricted cash and cash equivalents	\$ 172,941	\$ 77,174
Endowment funds - restricted investments	<u>3,365,668</u>	<u>4,028,935</u>
Total endowment funds	<u><u>\$ 3,538,609</u></u>	<u><u>\$ 4,106,109</u></u>

In May 2007, the Montana Family Medicine Residency (MFMR) made a restricted gift to YHP in the amount of \$715,007. Under the terms of this gift, until sufficient principal has been added to the endowment so the value of the endowment is \$1,000,000, only 75% of the income of the endowment shall be available to fund the uses permitted under the gift agreement.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2022 and 2021

**NOTE 3. ENDOWMENT FUNDS (CONTINUED)**

At the time the endowment reaches \$1,000,000, all interest income of the endowment may be available. Permitted uses consist of: scholarships to MFMR residents; innovative educational activities and research in the field of family medicine; and such other uses and in such amounts as are approved by the Project Committee, as defined by the gift agreement.

During the year ended June 30, 2022 and 2021, interest and dividends earned by the MFMR endowment fund totaled \$28,652 and \$20,854, respectively.

For amounts maintained in YHP's remaining endowment fund, all interest income is expendable by RiverStone Health for its hospice operations. During the year ended June 30, 2022 and 2021, interest and dividends earned by the hospice endowment totaled \$57,536 and \$43,125, respectively.

**NOTE 4. ACCOUNTS RECEIVABLE**

The following summarizes amounts included in accounts receivable at June 30, 2022 and 2021, respectively:

	<u>2022</u>	<u>2021</u>
Medicare (includes Medicare Advantage)	\$ 1,427,855	\$ 1,598,028
Medicaid	749,306	615,144
Insurance	754,007	683,552
Private pay	1,539,706	1,085,879
Other	-	35,537
Less - allowance for doubtful accounts	<u>(832,839)</u>	<u>(585,322)</u>
Total accounts receivable	<u>\$ 3,638,035</u>	<u>\$ 3,432,818</u>

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022 and 2021**

**NOTE 5. PROPERTY AND EQUIPMENT**

The following represents the changes in property and equipment during fiscal year 2022:

	July 1, 2021	Increases	Decreases	June 30, 2022
Property and equipment not being depreciated				
Land	\$ 1,365,022	\$ -	\$ -	\$ 1,365,022
Construction in progress	<u>3,151</u>	<u>70,613</u>	<u>(3,151)</u>	<u>70,613</u>
Total property and equipment not being depreciated	<u>1,368,173</u>	<u>70,613</u>	<u>(3,151)</u>	<u>1,435,635</u>
Property and equipment being depreciated				
Land improvements	1,759,409	29,750	(93,750)	1,695,409
Computers, equipment, and other assets	3,459,135	168,618	-	3,627,753
Buildings and improvements	27,845,492	441,122	(72,129)	28,214,485
Furniture and fixtures	<u>2,253,179</u>	<u>41,410</u>	<u>-</u>	<u>2,294,589</u>
Total	35,317,215	680,900	(165,879)	35,832,236
Accumulated depreciation	<u>(12,323,413)</u>	<u>(1,397,107)</u>	<u>13,048</u>	<u>(13,707,472)</u>
Net property and equipment being depreciated	<u>22,993,802</u>	<u>(716,207)</u>	<u>(152,831)</u>	<u>22,124,764</u>
Total net property and equipment	<u>\$ 24,361,975</u>	<u>\$ (645,594)</u>	<u>\$ (155,982)</u>	<u>\$ 23,560,399</u>

The following represents the changes in property and equipment during fiscal year 2021:

	July 1, 2020	Increases	Decreases	June 30, 2021
Property and equipment not being depreciated				
Land	\$ 1,365,022	\$ -	\$ -	\$ 1,365,022
Construction in progress	<u>110,682</u>	<u>884,684</u>	<u>(992,215)</u>	<u>3,151</u>
Total property and equipment not being depreciated	<u>1,475,704</u>	<u>884,684</u>	<u>(992,215)</u>	<u>1,368,173</u>
Property and equipment being depreciated				
Land improvements	1,096,285	663,124	-	1,759,409
Computers, equipment, and other assets	3,233,878	323,576	(98,319)	3,459,135
Buildings and improvements	27,505,645	342,489	(2,642)	27,845,492
Furniture and fixtures	<u>2,253,179</u>	<u>-</u>	<u>-</u>	<u>2,253,179</u>
Total	34,088,987	1,329,189	(100,961)	35,317,215
Accumulated depreciation	<u>(10,996,400)</u>	<u>(1,389,147)</u>	<u>62,134</u>	<u>(12,323,413)</u>
Net property and equipment being depreciated	<u>23,092,587</u>	<u>(59,958)</u>	<u>(38,827)</u>	<u>22,993,802</u>
Total net property and equipment	<u>\$ 24,568,291</u>	<u>\$ 824,726</u>	<u>\$ (1,031,042)</u>	<u>\$ 24,361,975</u>

At June 30, 2021, approximately \$3,000 was included in construction in progress (CIP) pertaining to a minor remodel project to create additional space for human resources staff. At June 30, 2022, CIP totaling approximately \$71,000 pertained to two projects being entirely funded with federal grants made possible by the American Rescue Plan Act (ARPA) of 2021 from the Heath Resources Services Administration (HRSA) to RiverStone Health Clinic.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2022 and 2021**

**NOTE 5. PROPERTY AND EQUIPMENT (CONTINUED)**

These projects include the renovation of approximately 3,000 square feet of a portion of vacated space in RiverStone Health's old clinic facility to better accommodate patient care, specifically creating added patient care space for behavioral health, clinical pharmacy and care management services. This project is expected to cost approximately \$670,000 and be completed early in 2023. The second project pertains to alterations and renovation work (i.e., deferred maintenance repairs & upgrades) being completed on the outlying clinic facility located in Worden. This project is expected to cost approximately \$490,000 and anticipated to be completed in March 2022.

**NOTE 6. LEASES**

RiverStone Health has a long-term lease arrangement with YHP, a blended component unit, whereby RiverStone Health ensures payment of funds to YHP necessary to cover the principal and interest payments associated with outstanding bonds. RiverStone Health leases the operating facility, including the main clinic, administration building, and other program and administrative offices, from YHP.

The lease was effective September 1, 2009 and terminates on August 31, 2034. The lease required monthly payments \$126,661 during the years ending June 30, 2022 and 2021. In August 2021, Riverstone Health began leasing the outlying medical clinic space located in Worden from YHP for \$2,000 per month (see additional information pertaining to the Worden clinic site in the immediately following paragraphs). Total rent expense under these agreements during the years ended June 30, 2022 and 2021 was \$1,541,935 and \$1,519,934, respectively.

In addition, YHP recognized rent income of \$1,541,935 and \$1,519,935 under this arrangement during the years ended June 30, 2022 and 2021, respectively. As described in Note 1, RiverStone Health has eliminated these transactions in the statement of revenues, expenses and changes in net position. GASB Statement No. 87, *Leases*, does not apply to leases where the lessor is included as a blended component unit of the primary government; therefore, the lease with YHP has been excluded from the lease liability included in the statements of net position.

RiverStone Health has entered into various lease agreements for office and clinic space, vehicles, equipment and short-term rental space. These leases include space pertaining to the operation of outlying medical clinic sites in Bridger and Joliet. Additionally, in-kind rent expense of \$20,620 was recorded during the year ended June 30, 2021 for space provided free of charge by an unrelated party for operation of the medical clinic in Worden.

In July 2021, this facility was donated to YHP at an estimated market value of \$250,000 and in August 2021 RiverStone Health began leasing the facility from YHP as described in the immediately preceding paragraph.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2022 and 2021

**NOTE 6. LEASES (CONTINUED)**

A short-term lease is a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of the probability of the options being exercised. For a lease that is cancelable by either the lessee or the lessor, such as a rolling month-to-month lease or a year-to-year lease, the maximum possible term is the noncancelable period, including any notice periods. Short-term leases are not subject to GASB Statement No. 87, *Leases*, and are recorded as lease expense in accordance with the accrual method of accounting.

The below table summarizes the total amount of lease assets, related accumulated amortization and lease liabilities related to the lessee leasing arrangements as of June 30, 2022 and 2021, respectively.

Lease assets	July 1, 2021	Increases	Decreases	June 30, 2022	Current Portion
Vehicle	\$ 43,338	\$ -	\$ -	\$ 43,338	
Building	69,665	-	-	69,665	
	<u>113,003</u>	<u>-</u>	<u>-</u>	<u>113,003</u>	
Less: accumulated amortization					
Vehicle	(14,859)	(14,859)	-	(29,718)	
Building	(28,739)	(28,738)	-	(57,477)	
	<u>(43,598)</u>	<u>(43,597)</u>	<u>-</u>	<u>(87,195)</u>	
Total lease assets, net	<u>\$ 69,405</u>	<u>\$ (43,597)</u>	<u>\$ -</u>	<u>\$ 25,808</u>	
Lease liabilities	<u>\$ 66,864</u>	<u>\$ -</u>	<u>\$ (41,491)</u>	<u>\$ 25,373</u>	<u>\$ 25,373</u>
Lease assets	July 1, 2020	Increases	Decreases	June 30, 2021	Current Portion
Vehicle	\$ 43,338	\$ -	\$ -	\$ 43,338	
Building	69,665	-	-	69,665	
	<u>113,003</u>	<u>-</u>	<u>-</u>	<u>113,003</u>	
Less: accumulated amortization					
Vehicle	-	(14,859)	-	(14,859)	
Building	-	(28,739)	-	(28,739)	
	<u>-</u>	<u>(43,598)</u>	<u>-</u>	<u>(43,598)</u>	
Total lease assets, net	<u>\$ 113,003</u>	<u>\$ (43,598)</u>	<u>\$ -</u>	<u>\$ 69,405</u>	
Lease liabilities	<u>\$ 113,003</u>	<u>\$ -</u>	<u>\$ (46,139)</u>	<u>\$ 66,864</u>	<u>\$ 41,491</u>

The below table details amortization by class and total interest on lease liabilities for the years ended June 30, 2022 and 2021:

Lease expense	2022	2021
Amortization expense by asset class		
Vehicle	\$ 14,859	\$ 14,859
Building	28,739	28,739
Total amortization expense	43,598	43,598
Interest on lease liabilities	1,848	3,705
Total	<u>\$ 45,446</u>	<u>\$ 47,303</u>

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 6. LEASES (CONTINUED)**

Principle and interest requirements to maturity as of June 30, 2022 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending June 30, 2023	\$ 25,373	\$ 451	\$ 25,824

**NOTE 7. LONG-TERM LIABILITIES**

In September 2003, YHP issued \$3,830,000 in industrial revenue bond debt to purchase a building and land used by RiverStone Health located at 123 South 27<sup>th</sup> Street in Billings, Montana. Bond proceeds were also used to purchase other property adjacent to the east and south of this property and to allow for demolition of the structures and construction of a new parking lot.

The bonds are collateralized by a first mortgage lien on, and security interest in, the project facilities and all equipment and fixtures included therein, as well as the gross receivables from the project facilities.

In June 2013, the 2003 bonds were refinanced. Terms of the loan agreement issued in conjunction with the bond refinancing require annual principal payments to be paid on October 1 of each year and semi-annual interest payments to be paid on April 1 and October 1 of each year. Refinancing these bonds reduced the interest rate from 5.5% to 2.88%. The 2013 bonds are collateralized similarly to bonds issued in 2009, which were then advance refunded in December 2014, and are described in the immediately following two paragraphs.

In September 2009, YHP issued \$11,805,000 in subordinate health care lease revenue bond debt to finance construction of a new office building located on RiverStone Health's existing campus and also to renovate the second floor of the clinic building used by RiverStone Health.

The 2009 bonds were advance refunded in December 2014. Terms of the loan agreement issued in conjunction with the bond refunding require annual principal payments to be paid on October 1 of each year and semi-annual interest payments to be paid on April 1 and October 1 of each year. The advance refunding of the 2009 bonds using proceeds of the 2014 bonds reduced the interest rate from 4.87% to 3.41%.

In December 2016, YHP issued an additional \$3,060,000 in subordinate health care lease revenue bonds to assist in financing construction of a clinic expansion project while RiverStone Health Foundation conducted a capital campaign to garner philanthropic support for the project. Terms of the loan agreement issued in conjunction with the bonds, which were issued in parity with the 2014 and 2013 bonds, require principal payments to be paid each October and semi-annual interest payments to occur each April and October. The bonds had an interest rate of 2.48% and matured on October 1, 2021.

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**NOTE 7. LONG-TERM LIABILITIES (CONTINUED)**

The bonds are collateralized by a senior pledge of the tax revenues levied by Yellowstone County for RiverStone Health and a subordinate pledge of health care and health department services revenue. The bonds are also secured by a subordinate mortgage lien on, security interest in, and an assignment of rents and leases of the project, subject to permitted encumbrances. In addition, the bonds require compliance with specific loan covenants, of which RiverStone Health was in substantial compliance at June 30, 2022 and 2021.

Bond reserve funds totaling \$1,007,857 and \$1,685,732, consisting of cash and cash equivalents restricted for future debt, are reflected in the statement of net position as of June 30, 2022 and 2021, respectively.

The following represents activity on this debt during fiscal year 2022:

	Balance, July 1, 2021	Additions	Reductions	Balance, June 30, 2022	Current Portion
Bonds payable (2013 issue) to Yellowstone County, Montana, fixed interest rate of 2.88% payable semi-annually every April and October through 2028	\$ 1,585,000	\$ -	\$ (185,000)	\$ 1,400,000	\$ 185,000
Add: bond premium	4,748	-	(687)	4,061	-
<b>Total bonds payable (2013 issue)</b>	<b>1,589,748</b>	<b>-</b>	<b>(185,687)</b>	<b>1,404,061</b>	<b>185,000</b>
Bonds payable (2014 issue) to Yellowstone County, Montana, fixed interest rate of 3.41% payable semi-annually every April and October through 2034	9,505,000	-	(520,000)	8,985,000	540,000
Add: bond premium	393,855	-	(29,356)	364,499	-
<b>Total bonds payable (2014 issue)</b>	<b>9,898,855</b>	<b>-</b>	<b>(549,356)</b>	<b>9,349,499</b>	<b>540,000</b>
Bonds payable (2016 issue) to Yellowstone County, Montana, fixed interest rate of 2.48% payable semi-annually every April and October through 2021	675,000	-	(675,000)	-	-
Add: bond premium	9,176	-	(9,176)	-	-
<b>Total bonds payable (2016 issue)</b>	<b>684,176</b>	<b>-</b>	<b>(684,176)</b>	<b>-</b>	<b>-</b>
<b>Total bonds payable</b>	<b>\$ 12,172,779</b>	<b>\$ -</b>	<b>\$ (1,419,219)</b>	<b>\$ 10,753,560</b>	<b>\$ 725,000</b>

The following represents a schedule of future interest and principal due on the bonds at June 30, 2022:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 725,000	\$ 379,155	\$ 1,104,155
2024	760,000	348,825	1,108,825
2025	790,000	316,525	1,106,525
2026	815,000	292,825	1,107,825
2027	835,000	268,375	1,103,375
2028 - 2032	3,985,000	874,600	4,859,600
2033 - 2035	2,475,000	117,900	2,592,900
Total minimum debt service payments	10,385,000	2,598,205	12,983,205
Add: bond premium	368,560	-	368,560
<b>Total bonds payable</b>	<b>\$ 10,753,560</b>	<b>\$ 2,598,205</b>	<b>\$ 13,351,765</b>

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
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**NOTE 7. LONG-TERM LIABILITIES (CONTINUED)**

The following represents activity during the years ended June 30, 2022 and 2021 on amounts owed to employees for compensated absences:

	Balance, July 1, 2021	Net Additions/ (Deductions)	Balance, June 30, 2022
Current portion	\$ 2,258,919	\$ (22,050)	\$ 2,236,869
Long-term portion	45,304	(5,902)	39,402
<b>Total</b>	<b><u>\$ 2,304,223</u></b>	<b><u>\$ (27,952)</u></b>	<b><u>\$ 2,276,271</u></b>

	Balance, July 1, 2020	Net Additions/ (Deductions)	Balance, June 30, 2021
Current portion	\$ 2,012,927	\$ 245,992	\$ 2,258,919
Long-term portion	37,897	7,407	45,304
<b>Total</b>	<b><u>\$ 2,050,824</u></b>	<b><u>\$ 253,399</u></b>	<b><u>\$ 2,304,223</u></b>

**NOTE 8. RETIREMENT PLANS**

RiverStone Health participates in the State of Montana's Public Employees Retirement System (PERS) plan.

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with their participation in the PERS. Employers are required to record and report their proportionate share of the collective net pension liability, pension expense, and deferred inflows and deferred outflows of resources associated with pensions.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's Total Pension Liability (TPL). The basis for the TPL as of June 30, 2021, was determined by taking the results of the June 30, 2020 actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedures include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

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**NOTE 8. RETIREMENT PLANS (CONTINUED)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

The TPL minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of RiverStone Health's and the State of Montana's net pension liability as of June 30, 2021 and 2020, are displayed below. RiverStone Health's proportionate share equals the ratio of their contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for a particular employer to the total state contributions paid. As of June 30, 2022 and 2021, RiverStone Health recorded a liability of \$15,932,514 and \$22,971,957, respectively and its proportionate share was 0.8787% and 0.8707%, respectively.

<u>As of Reporting Date</u>	<u>Net Pension Liability as of June 30, 2022</u>	<u>Net Pension Liability as of June 30, 2021</u>	<u>Percent of Collective NPL as of June 30, 2022</u>	<u>Percent of Collective NPL as of June 30, 2021</u>	<u>Change in Percent of Collective NPL</u>
RiverStone Health proportionate share	\$ 15,932,514	\$ 22,971,957	0.8787%	0.8707%	0.0079%
State of Montana proportionate share associated with RiverStone Health	<u>4,752,136</u>	<u>7,313,258</u>	<u>0.2621%</u>	<u>0.2772%</u>	<u>-0.0151%</u>
Total	<u>\$ 20,684,650</u>	<u>\$ 30,285,215</u>	<u>1.1408%</u>	<u>1.1479%</u>	<u>-0.0072%</u>

***Changes in actuarial assumptions and methods:*** The following changes in assumptions or other inputs were made that affected the measurement of the TPL:

1. The discount rate was lowered from 7.34% to 7.06%
2. The investment rate of return was lowered from 7.34% to 7.06%

***Changes in benefit terms:***

There have been no changes in benefit terms since the previous measurement date.

***Changes in proportionate share:***

There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

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**NOTE 8. RETIREMENT PLANS (CONTINUED)**

**Pension Expense**

During the years ended June 30, 2022 and 2021, RiverStone Health recognized a pension expense of \$1,125,400 and \$3,510,003, respectively, for its proportionate share of the Plan's pension expense. RiverStone Health also recognized other revenue of \$1,421,005 and \$1,196,025, respectively, for the support provided by the State of Montana for its proportionate share of the pension expense associated with RiverStone Health.

	Pension Expense for the year ended June 30, 2022	Pension Expense for the year ended June 30, 2021
RiverStone Health's proportionate share	\$ 1,125,400	\$ 3,510,003
State of Montana's proportionate share associated with RiverStone Health	<u>1,421,005</u>	<u>1,196,025</u>
<b>Total</b>	<b><u>\$ 2,546,405</u></b>	<b><u>\$ 4,706,028</u></b>

**Recognition of Deferred Inflows and Outflows**

At June 30, 2022 and 2021, RiverStone Health reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Actual vs. expected experience	\$ 170,029	\$ 115,335	\$ 370,814	\$ 656,803
Changes in assumptions	-	6,454,426	1,590,720	-
Actual vs. expected investment earnings	2,359,902	-	1,989,167	-
Changes in proportionate share and differences between RiverStone Health contributions and proportionate share of contributions	357,077	-	-	187,259
Contributions paid to PERS subsequent to the measurement date	<u>1,489,627</u>	<u>-</u>	<u>1,351,343</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 4,376,635</u></b>	<b><u>\$ 6,569,761</u></b>	<b><u>\$ 5,302,044</u></b>	<b><u>\$ 844,062</u></b>

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	Amount of deferred outflows and deferred inflows recognized in future years as an increase or (decrease) to Pension Expense
2023	\$ 372,067
2024	(435,497)
2025	(1,558,909)
2026	(2,060,412)
<b>Total</b>	<b><u>\$ (3,682,751)</u></b>

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
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**NOTE 8. RETIREMENT PLANS (CONTINUED)**

**Plan Description**

The PERS-Defined Benefit Retirement Plan (PERS-DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, local governments, certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-Defined Contribution Retirement Plan (PERS-DCRP) by filing an irrevocable election. Members may not be members of both the defined contribution and defined benefit retirement plans.

**Benefits Provided**

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

**Service retirement:**

- Hired prior to July 1, 2011:
  - Age 60, 5 years of membership service;
  - Age 65, regardless of membership service; or
  - Any age, 30 years of membership service.
- Hired on or after July 1, 2011:
  - Age 65, 5 years of membership service; or
  - Age 70, regardless of membership service.

**Early retirement:**

- Hired prior to July 1, 2011:
  - Age 50, 5 years of membership service; or
  - Any age, 25 years of membership service.
- Hired on or after July 1, 2011:
  - Age 55, 5 years of membership service

**Second retirement:** (requires returning to PERS-covered employer or PERS service):

- Retired before January 1, 2016 and accumulated less than 2 years additional service credit or retired on or after January 1, 2016 and accumulated less than 5 years additional service credit:
  - A refund of members' contributions plus return interest (currently 2.02% effective July 1, 2018);
  - No service credit for second employment;
  - Start the same benefit amount for month following termination; and
  - Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- Retired before January 1, 2016 and accumulated at least 2 years of additional service credit:

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**NOTE 8. RETIREMENT PLANS (CONTINUED)**

**Second Retirement (Continued):**

- A recalculated retirement benefit based on provisions in effect after the initial retirement; and
- GABA starts on the recalculated benefit in January after receiving the new benefit for 12 months.
- Retired on or after January 1, 2016 and accumulated 5 or more years of service credit:
  - The same retirement as prior to the return to service;
  - A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
  - GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

**Member's Highest Average Compensation (HAC)**

- Hired prior to July 1, 2011 – highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

**Compensation Cap**

- Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

**Monthly Benefit Formula**

- Members hired prior to July 1, 2011:
  - Less than 25 years of membership service: 1.785% of HAC per year of service credit;
  - 25 years of membership service or more: 2% of HAC per year of service credit.
- Members hired on or after July 1, 2011:
  - Less than 10 years of membership service: 1.5% of HAC per year of service credit;
  - 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
  - 30 years or more of membership service: 2% of HAC per year of service credit.

**Guaranteed Annual Benefit Adjustment (GABA)**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007.
- 1.5% for members hired between July 1, 2007 and June 30, 2013.
- Members hired on or after July 1, 2013:
  - a) 1.5% for each year PERS is funded at or above 90%;
  - b) 1.5% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
  - c) 0% whenever the amortization period for PERS is 40 years or more.

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**NOTE 8. RETIREMENT PLANS (CONTINUED)**

**Contributions**

The State Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

*Special Funding*

The State of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as *special funding*. Those employers who received *special funding* are all participating employers.

*Not Special Funding*

Per Montana law, state agencies and universities paid their own additional contributions. These employer-paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below:

<b>Fiscal Year</b>	<b>Member</b>		<b>State &amp; Universities</b>		<b>Local Government</b>		<b>School Districts</b>	
	Hired <7/01/11	Hired >7/01/11	Employer	Employer	Employer	State	Employer	State
2022	7.90%	7.90%	8.970%	8.870%	0.10%	8.60%	0.370%	
2021	7.90%	7.90%	8.870%	8.770%	0.10%	8.50%	0.370%	
2020	7.90%	7.90%	8.770%	8.670%	0.10%	8.40%	0.370%	
2019	7.90%	7.90%	8.670%	8.570%	0.10%	8.30%	0.370%	
2018	7.90%	7.90%	8.570%	8.470%	0.10%	8.20%	0.370%	
2017	7.90%	7.90%	8.470%	8.370%	0.10%	8.10%	0.370%	
2016	7.90%	7.90%	8.370%	8.270%	0.10%	8.00%	0.370%	
2015	7.90%	7.90%	8.270%	8.170%	0.10%	7.90%	0.370%	
2014	7.90%	7.90%	8.170%	8.070%	0.10%	7.80%	0.370%	
2012-2013	6.90%	7.90%	7.170%	7.070%	0.10%	6.80%	0.370%	
2010-2011	6.90%		7.170%	7.070%	0.10%	6.80%	0.370%	
2008-2009	6.90%		7.035%	6.935%	0.10%	6.80%	0.235%	
2000-2007	6.90%		6.900%	6.800%	0.10%	6.80%	0.100%	

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.

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**NOTE 8. RETIREMENT PLANS (CONTINUED)**

**Contributions (Continued)**

*Not Special Funding (Continued)*

2. Employer contributions to the system:

- a) Effective July 1, 2014, following the 2013 Legislative Session, PERS-employer contributions increased an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including 0.27% added in 2007 and 2009, will terminate on January 1 following an actuary valuation that shows the amortization period of the PERS-DBRP has dropped below 25 years and remains below the 25 years following the reduction of both the additional employer and member contributions rates.
- b) Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
- c) The portion of employer contributions allocated to the Plan Choice Rate (PCR) is included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.

3. Non-Employer Contributions:

- a) Special Funding
  - i. The State contributes 0.1% of members' compensation on behalf of local government entities.
  - ii. The State contributes 0.37% of members' compensation on behalf of school district entities.
  - iii. The State contributed a Statutory Appropriation from the General Fund of \$34,290,660.

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**NOTE 8. RETIREMENT PLANS (CONTINUED)**

**Actuarial Assumptions**

The total pension liability as of June 30, 2021 was determined on the results of an actuarial valuation date as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement. Among the assumptions were the following:

Investment return (net of admin expense)	7.06%
Admin expense as a percentage of payroll	0.28%
General wage growth*	3.50%
* includes inflation at	2.40%
Merit increases	0% to 4.80%
Postretirement benefit increases	
1. Guaranteed Annual Benefit Adjustment (GABA) each January	
After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of all other adjustments to the member's benefit.	
§ Members hired prior to July 1, 2007	3.0%
§ Members hired between July 1, 2007 and June 30, 2013	1.5%
§ Members hired on or after July 1, 2013	
· For each year PERS is funded at or above 90%	1.5%
- The 1.5% is reduced by 0.1% for each 2.0% PERS is funded below 90%	
· 0% whenever the amortization period for PERS is 40 years or more	0.0%
Mortality	
§ Contributing members, service retired members, and beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
§ Disabled members	RP-2000 Combined Mortality Tables, with no projections

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
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**NOTE 8. RETIREMENT PLANS (CONTINUED)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. A municipal bond rate was not incorporated in the discount rate.

**Target Allocations**

The long-term rate of return as of June 30, 2021, was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2021 Edition* by Horizon Actuarial Services, LLC, yielding a median real return of 4.66%. The assumed inflation is based on the intermediate inflation assumption of 2.40% in 2021 OASDI *Trustees Report* used by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation of June 30, 2021, are summarized below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash equivalents	3.0%	-0.33%
Domestic equity	30.0%	5.90%
International equity	17.0%	7.14%
Private investments	15.0%	9.13%
Natural resources	5.0%	4.03%
Real estate	9.0%	5.41%
Core fixed income	15.0%	1.14%
Non-core fixed income	6.0%	3.02%
<b>Total</b>	<b>100.0%</b>	

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The below table presents Riverstone Health's sensitivity of the NPL to the discount rate. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.06%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	1.0% Decrease (6.06%)	Current Discount Rate	1.0% Increase (8.06%)
RiverStone Health's proportion of Net Pension Liability	\$ 25,290,382	\$ 15,932,514	\$ 8,083,435

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
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**NOTE 8. RETIREMENT PLANS (CONTINUED)**

**PERS Disclosure for the Defined Contribution Plan**

RiverStone Health contributed to the State of Montana PERS-DCRP for employees that have elected the DCRP. The PERS-DCRP is administered by the Montana Public Employees Retirement Board (PERB) and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the Plan level for the measurement period ended June 30, 2021 and 2020, PERS-DCRP employers did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 329 employers that have participants in the PERS-DCRP totaled \$1,103,889 and \$775,195, respectively.

**Pension Plan Fiduciary Net Position**

The stand-alone financial statements of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/about/annualreports1/annualreports>.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2022 and 2021

**NOTE 9. RISK MANAGEMENT**

As a normal part of its operations, RiverStone Health faces numerous issues involving the potential for risks of loss, including, but not limited to: a) damage to and loss of property and contents; b) employee torts; c) professional liability (i.e., errors and omissions); d) environmental damage; e) workers' compensation (i.e., employee injuries); and f) medical insurance costs of employees. Commercial insurance policies transferring substantially all or portions of certain risks of loss are purchased to mitigate these risks. Settled claims did not exceed the commercial coverage for the fiscal years ended June 30, 2022 and 2021.

**NOTE 10. CONCENTRATIONS**

RiverStone Health derived approximately 71% and 69% of its revenues during fiscal years 2022 and 2021, respectively, from grants and contracts with various federal and state governmental agencies, including the U.S. Department of Health and Human Services, Medicare, and Medicaid. A significant variation in the level of this support, if this were to occur, could have a significant impact on RiverStone Health's programs and activities.

**NOTE 11. COMMITMENTS AND CONTINGENCIES**

RiverStone Health is periodically involved in legal actions and claims that arise as a result of events that occur in the normal course of operations. The ultimate resolution of these actions is not expected to have a material adverse effect on RiverStone Health's liquidity or financial position.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2022 and 2021

**NOTE 12. YELLOWSTONE HEALTH PARTNERSHIP**

Yellowstone Health Partnership (YHP), included as a blended component unit in the accompanying financial statements, is a not-for-profit entity and is exempt from paying income taxes under IRS Code Sec. 501 (c)(3). The following represents the assets, liabilities, and net position of YHP in the accompanying financial statements (prior to elimination of intercompany activity) as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
<b><u>CURRENT ASSETS</u></b>		
Cash and cash equivalents	\$ 154,591	\$ 187,944
Accounts receivable	-	35,537
Total current assets	<u>154,591</u>	<u>223,481</u>
<b><u>PROPERTY AND EQUIPMENT</u></b>		
Land (including parking lot)	3,060,431	3,124,431
Buildings and improvements	25,282,452	24,997,019
Furnishings and equipment	2,066,080	2,066,080
Construction in progress	-	2,748
Accumulated depreciation	<u>(9,018,178)</u>	<u>(7,968,378)</u>
Total property and equipment	<u>21,390,785</u>	<u>22,221,900</u>
<b><u>OTHER ASSETS</u></b>		
Endowment funds - cash and cash equivalents	172,941	77,174
Endowment funds - investments	3,365,668	4,028,935
Bond reserve funds - cash and cash equivalents	<u>1,007,857</u>	<u>1,685,732</u>
Total other assets	<u>4,546,466</u>	<u>5,791,841</u>
Total assets	<u><u>\$ 26,091,842</u></u>	<u><u>\$ 28,237,222</u></u>
<b><u>CURRENT LIABILITIES</u></b>		
Accounts payable	\$ 58,740	\$ 245,253
Accrued interest payable	119,654	106,461
Split interest agreements	21,685	21,685
Bonds payable - current portion	<u>725,000</u>	<u>1,380,000</u>
Total current liabilities	<u>925,079</u>	<u>1,753,399</u>
<b><u>LONG-TERM LIABILITIES, net of current portion</u></b>	<u>16,906,803</u>	<u>17,671,022</u>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	<u>11,645,082</u>	<u>11,734,853</u>
Restricted		
Endowment funds - nonexpendable	3,538,609	4,106,109
Bond reserve funds - expendable	<u>1,007,857</u>	<u>1,685,732</u>
Total restricted	<u>4,546,466</u>	<u>5,791,841</u>
Unrestricted	<u>(7,931,588)</u>	<u>(8,713,893)</u>
Total net position	<u>8,259,960</u>	<u>8,812,801</u>
Total liabilities, deferred inflow, and net position	<u><u>\$ 26,091,842</u></u>	<u><u>\$ 28,237,222</u></u>

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2022 and 2021

**NOTE 12. YELLOWSTONE HEALTH PARTNERSHIP (CONTINUED)**

The activity of YHP for the years ended June 30, 2022 and 2021 is included on a blended basis in the accompanying financial statements as a component unit of RiverStone Health. A summary of this activity (prior to elimination of intercompany activity) is provided below:

	<u>2022</u>	<u>2021</u>
<b><u>OPERATING REVENUE</u></b>		
Rent income	\$ 1,541,935	\$ 1,519,935
Contributions	<u>250,000</u>	<u>719,496</u>
Total operating revenue	<u>1,791,935</u>	<u>2,239,431</u>
<b><u>OPERATING EXPENSE</u></b>		
Miscellaneous	413,237	251,871
Depreciation	<u>1,062,848</u>	<u>1,058,313</u>
Total operating expense	<u>1,476,085</u>	<u>1,310,184</u>
Operating income	<u>315,850</u>	<u>929,247</u>
<b><u>NON-OPERATING REVENUE (EXPENSE)</u></b>		
Interest expense	(376,475)	(387,372)
Loss on disposal of property and equipment	(1,827)	-
Interest and dividend income	87,141	64,639
Realized gain on investments, net	206,543	151,894
Unrealized gain (loss) on investments, net	<u>(784,073)</u>	<u>607,625</u>
Total non-operating revenue (expense), net	<u>(868,691)</u>	<u>436,786</u>
Change in net position	(552,841)	1,366,033
Beginning net position	<u>8,812,801</u>	<u>7,446,768</u>
Ending net position	<u>\$ 8,259,960</u>	<u>\$ 8,812,801</u>

The cash flow activity of YHP for the years ended June 30, 2022 and 2021 is included on a blended basis in the accompanying financial statements as a component unit of RiverStone Health. A summary of this activity (prior to elimination of intercompany activity) is provided below:

	<u>2022</u>	<u>2021</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Cash received from:		
Rent	\$ 1,541,934	\$ 1,519,934
Contributions	35,537	683,959
Cash paid for operating activities:		
Miscellaneous	<u>(586,556)</u>	<u>(194,753)</u>
Net cash flows from operating activities	<u>990,915</u>	<u>2,009,140</u>

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2022 and 2021

**NOTE 12. YELLOWSTONE HEALTH PARTNERSHIP (CONTINUED)**

The cash flow activity of YHP for the years ended June 30, 2022 and 2021, is continued below:

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of property and equipment	(134,564)	(613,160)
Proceeds from the sale of property and equipment	151,004	-
Proceeds from long-term payable (to RiverStone Health)	-	455,000
Payments on long-term debt	(1,380,000)	(1,330,000)
Interest expense	(415,694)	(435,765)
Net cash flows from capital and related financing activities	<u>(1,779,254)</u>	<u>(1,923,925)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of investments	(510,468)	(1,267,344)
Proceeds from maturities or sales of investments	596,204	1,189,937
Investment income	87,142	64,964
Net cash flows from investing activities	<u>172,878</u>	<u>(12,443)</u>
Net change in cash and cash equivalents	(615,461)	72,772
Cash and cash equivalents, beginning of year	<u>1,950,850</u>	<u>1,878,078</u>
Cash and cash equivalents, end of year	<u>\$ 1,335,389</u>	<u>\$ 1,950,850</u>
<b>AS PRESENTED IN THE ACCOMPANYING STATEMENT OF NET POSITION</b>		
Cash and cash equivalents	\$ 154,591	\$ 187,944
Endowment funds - cash and cash equivalents	172,941	77,174
Bond reserve funds - cash and cash equivalents	1,007,857	1,685,732
Total cash and cash equivalents	<u>\$ 1,335,389</u>	<u>\$ 1,950,850</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>		
Assets obtained with capital contributions	<u>\$ 250,000</u>	<u>\$ -</u>

**NOTE 13. RELATED PARTY TRANSACTIONS**

Montana Family Medicine Residency (MFMR) contracts with RiverStone Health for the provision of education and training services to family practice residents. The training is provided in part by board certified family medicine physicians employed by RiverStone Health. MFMR passed through \$480,000 of Teaching Health Center grant funds to RiverStone Health during the years ended June 30, 2022 and 2021.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2022 and 2021

**NOTE 13. RELATED PARTY TRANSACTIONS (CONTINUED)**

In addition, RiverStone Health provides administrative oversight, accounting services, and reports to and receives guidance from MFMR's board. Fees recognized by RiverStone Health related to services provided to MFMR during the years ended June 30, 2022 and 2021, totaled \$6,158,783 and \$5,762,426, respectively. Payments from MFMR to RiverStone Health during the years ended June 30, 2022 and 2021, totaled \$7,587,936 and \$4,329,462, respectively.

As of June 30, 2022 and 2021, one member of RiverStone Health's executive management staff was also a member of MFMR's board of directors as well as MFMR's appointed President and CEO.

RiverStone Health Foundation (the Foundation), a 501(c)(3) tax exempt entity that is not considered a component unit of RiverStone Health for financial reporting purposes, began operations in July 2009 for the primary purpose of aiding and assisting RiverStone Health in providing various services. RiverStone Health has entered into a Management Services Agreement with the Foundation for purposes of establishing the relationships between the entities and to facilitate the accomplishment of their mutual goals.

Pursuant to the agreement terms, the Foundation agrees to: 1) conduct and manage fundraising related activities for RiverStone Health; 2) disburse funds raised to benefit RiverStone Health's programs in accordance with donors' wishes; and 3) participate in RiverStone Health's functions as requested. In consideration for the assumption of enumerated responsibilities, RiverStone Health has agreed to provide the Foundation with various management and support services, including consultation and assistance in the development and implementation of charitable programs; the maintenance of financial records, reports, and controls; cash and investment management of assets; and other services as reasonably required. During the years ended June 30, 2022 and 2021, RiverStone Health recognized \$375,055 and \$376,081, respectively, in total expenses under the terms of this agreement, with these expenses largely pertaining to Foundation related salaries and benefits and various administrative and overhead costs.

As of June 30, 2022 and 2021, one member of RiverStone Health's executive management staff and one member of RiverStone Health's board of directors were also members of the Foundation's board of directors.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 2022 and 2021

**NOTE 14. RESTATEMENT**

The implementation of GASB Statement No. 87, *Leases*, had the following effect on net position as reported June 30, 2021.

Net position as of June 30, 2021	\$ 11,450,592
Adjustments:	
Lease and interest payable	(67,251)
Lease assets, net	69,405
Restated net position as of June 30, 2021	<u>\$ 11,452,746</u>

**NOTE 15. SUBSEQUENT EVENTS**

In November 2022, RiverStone Health's public health division received an additional \$1,355,851 from the State of Montana via an amendment to its existing immunization services contract. The funding is available to spend through June 30, 2024 and is to be used for the following:

- Identify additional programs and partners within local jurisdictions and develop partnerships for COVID-19 vaccine outreach, education, and planning.
- Create outreach programs and increase organizational capacity to provide opportunities for COVID-19 vaccination in socially vulnerable populations.
- Provide funding for professional development, training, and recruitment to ensure workforce that is proficient in providing services to at-risk communities and areas of high social vulnerability.
- Increase access to COVID-19 vaccines.
- Identify programs and partners within the community for Monkeypox vaccine outreach, education, and planning.
- Create and distribute educational materials and programs and increase organizational capacity to provide opportunities for Monkeypox vaccination for at-risk populations.
- Coordinate with the state and local health jurisdictions to ensure Monkeypox vaccine is transported to appropriate locations as needed.

REQUIRED SUPPLEMENTARY INFORMATION

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**For the Last Ten Fiscal Years\***

<u>As of the measurement date</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
RiverStone Health's proportion of the NPL	\$ 15,932,514	\$ 22,971,957	\$ 17,447,862	\$ 16,441,499	\$ 19,787,191	\$ 16,519,040	\$ 13,504,357	\$ 12,267,789
RiverStone Health's proportionate share of the NPL	0.008787%	0.870740%	0.834702%	0.787752%	1.015964%	0.969800%	0.966065%	0.984565%
State of Montana's proportionate share of the NPL associated with RiverStone Health	<u>4,752,136</u>	<u>7,313,258</u>	<u>5,735,825</u>	<u>5,573,453</u>	<u>344,166</u>	<u>201,844</u>	<u>165,878</u>	<u>149,808</u>
<b>Total</b>	<b><u>\$ 20,684,650</u></b>	<b><u>\$ 30,285,215</u></b>	<b><u>\$ 23,183,687</u></b>	<b><u>\$ 22,014,952</u></b>	<b><u>\$ 20,131,357</u></b>	<b><u>\$ 16,720,884</u></b>	<b><u>\$ 13,670,235</u></b>	<b><u>\$ 12,417,597</u></b>
RiverStone Health's covered payroll <sup>1</sup>	\$ 15,409,886	\$ 14,614,754	\$ 13,772,470	\$ 12,985,377	\$ 12,639,006	\$ 11,616,499	\$ 11,274,177	\$ 11,451,041
RiverStone Health's proportionate share of the NPL to its covered payroll	103.39%	157.18%	126.69%	126.62%	156.56%	142.20%	119.78%	111.22%
Plan fiduciary net position to the total pension liability	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

\*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

<sup>1</sup> All employer adjustments made in the current fiscal year 2022 but adjusting a payroll with a pay date in a prior fiscal year are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employer's proportionate share.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**SCHEDULE OF CONTRIBUTIONS**  
**For the Last Ten Fiscal Years\***

<u>Reporting Date</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required defined benefit contributions	\$ 1,489,627	\$ 1,375,452	\$ 1,279,992	\$ 1,184,525	\$ 1,097,290	\$ 1,054,898	\$ 970,971	\$ 929,038
Plan choice rate required contributions	—	—	—	—	—	—	123,183	173,424
Contributions in relation to the contractually required contributions	<u>\$ 1,489,627</u>	<u>\$ 1,375,452</u>	<u>\$ 1,279,992</u>	<u>\$ 1,184,525</u>	<u>\$ 1,097,290</u>	<u>\$ 1,054,898</u>	<u>\$ 1,094,154</u>	<u>\$ 1,102,462</u>
Contribution deficiency (excess)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
RiverStone Health's covered payroll <sup>1</sup>	\$ 16,793,996	\$ 15,409,886	\$ 14,614,754	\$ 13,772,470	\$ 12,985,377	\$ 12,639,006	\$ 11,616,499	\$ 11,274,177
Contributions as a percentage of covered payroll	8.87%	8.93%	8.76%	8.60%	8.45%	8.35%	9.42%	9.78%

\*The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.

<sup>1</sup> All employer adjustments made in the current fiscal year 2022 but adjusting a payroll with a pay date in a prior fiscal year are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employer's proportionate share.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
Years Ended June 30, 2022 and 2021

**Changes of Benefit Terms**

The following changes to the plan provision were made as identified:

**2017:**

**Working Retiree Limitations -for PERS**

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

**Refunds**

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

**Interest credited to member accounts**

Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

**Lump-sum payouts**

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contribution rate rather than the present value of the member's benefit.

**Disabled PERS Defined Contribution (DC) Members**

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS-DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS-DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
Years Ended June 30, 2022 and 2021

**Changes in Actuarial Assumptions and Methods**

**Method and assumptions used in calculations of actuarially determined contributions**

The following Actuarial Assumptions were adopted from the June 30, 2020 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 8.47%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.28%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. The amount varies from year to year based on the prior year's actual administrative expenses. The actuarial assumptions and methods utilized in the June 30, 2020 valuation, were developed in the six year experience study for the period ending 2016.

S I N G L E   A U D I T   S E C T I O N

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2022**

	AL Number	Contract Number	Federal Expenditures	Grants to Subrecipients
<b>U.S. Department of Health and Human Services</b>				
<i>Direct Programs</i>				
Ryan White Part C Outpatient EIS Program	93.918	4H76HA00145-26-01	<u>\$ 251,175</u>	<u>\$ 47,103</u>
Health Center Cluster	93.224	H80CS00418-20-00	3,379,647	-
Health Center Cluster - QI and IBHS supplemental funding	93.527	H80CS00418-20-03	71,614	-
Health Center Cluster	93.224	H80CS00418-21-01	1,282,705	-
Health Center Cluster - American Rescue Plan Act	93.224	H8FCS40630-01-00	726,525	-
COVID-19 Infrastructure Support	93.526	6C8ECS43892-01-03	42,006	-
Total Health Center Cluster			<u>5,502,497</u>	-
CDC Rise - Resilient Integrated Systems Enhancement	93.495	1 NU58DP007025-01-00	267,494	-
Maintaining Conformance with the FDA Retail Program Standards	93.103	G-BM&A-202110-01088	25,385	-
FDA Retail Training/Staff Development and Program Standards Engagement	93.103	g-OATR-202110-01090	7,151	-
Total CFDA 93.103			<u>32,536</u>	-
<i>Passed through Montana State University</i>				
Eastern Montana Area Health Education Center	93.107	G139-16-W5696, Amendment 6	118,962	-
Eastern Montana Area Health Education Center	93.107	G229-22-W9286	6,320	-
Total CFDA 93.107			<u>125,282</u>	-
<i>Passed through the University of Montana</i>				
Geriatric Workforce Enhancement	93.969	U1QHP28733	91,187	-
<i>Passed through the University of Washington</i>				
AIDS Education and Training Center	93.145	5U1OHA29296-07-00	65,496	-
<i>Passed through Montana Family Medicine Residency</i>				
Teaching Health Center Graduate Medical Education Payment Program	93.530	2T61HP21541-10-00, 2T9CHP42305-02-00	<u>480,000</u>	-

See Notes to Schedule of Expenditures of Federal Awards.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**Year Ended June 30, 2022**

<b>U.S. Department of Health and Human Services (Continued)</b>	<b>AL Number</b>	<b>Contract Number</b>	<b>Federal Expenditures</b>	<b>Grants to Subrecipients</b>
<u><i>Passed through Montana Department of Health and Human Services</i></u>				
Public Health Emergency Preparedness	93.069	20-07-6-11-058-0	<u>199,174</u>	-
Public Health Emergency Preparedness	93.323	20-07-6-11-058-0	<u>315,332</u>	-
Public Health Emergency Preparedness	93.354	20-07-6-11-058-0	<u>56,000</u>	-
Public Health Emergency Preparedness	93.069	20-07-6-11-058-0	<u>154,000</u>	-
Immunization Action Plan	93.268	22-07-4-31-151-0	60,657	-
COVID-19 Immunization Action Plan	93.268	21-07-4-31-151-0	6,501	-
COVID-19 Immunization Action Plan	93.268	22-07-4-31-151-0	<u>329,601</u>	-
Total CFDA 93.268			<u>396,759</u>	-
Montana Cancer Control Programs, Montana Tobacco Use Prevention Program	93.898	21-07-3-01-013-0	<u>86,382</u>	-
Health Montana Families Home Visiting Program (MIECHV)	93.870, 93.505	22-25-5-41-180-0	<u>437,247</u>	-
AIDS Consortium (HIV Treatment Program)	93.917	21-07-4-51-105-0	125,435	-
AIDS Consortium (HIV Treatment Program)	93.917, 93.628	22-07-4-51-105-0	62,557	-
HIV Treatment Program, Housing and Early Intervention Services	93.917	21-07-4-51-313-0	61,419	-
HIV Treatment Program, Housing and Early Intervention Services	93.917	22-07-4-51-313-0	<u>51,587</u>	-
Total CFDA 93.917			<u>300,998</u>	-
HIV Prevention Services	93.940	18-07-4-51-009-0, Amendment 5	12,409	-
HIV Prevention Services	93.940	18-07-4-51-009-0, Amendment 6	<u>51,964</u>	-
			<u>64,373</u>	-
Maternal and Child Health Block Grant	93.994	21-25-5-01-060-0	40,179	-
Maternal and Child Health Block Grant	93.994	22-25-5-01-060-0	<u>112,363</u>	-
			<u>152,542</u>	-
STD Prevention and Control for Health Departments - ARPA DIS Supplemental	93.997	22-07-4-51-0019-0	<u>11,353</u>	-
Total U.S. Department of Health and Human Services			<u>8,989,827</u>	<u>47,103</u>

See Notes to Schedule of Expenditures of Federal Awards.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**Year Ended June 30, 2022**

	AL Number	Contract Number	Federal Expenditures	Grants to Subrecipients
<b>U.S. Department of Agriculture</b>				
<i>Direct Programs</i>				
Farmers Market Promotion Program	10.168	AM180100XXXXG063	63,286	-
<i>Passed through Montana Department of Health and Human Services</i>				
Special Supplemental Nutrition for Women, Infants, and Children	10.557	21-25-5-21-022-0	252,363	-
Special Supplemental Nutrition for Women, Infants, and Children	10.557	22-25-5-21-022-0	579,123	-
			831,486	-
Total U.S. Department of Agriculture			894,772	-
<b>U.S. Environmental Protection Agency</b>				
<i>Passed through Montana Department of Environmental Quality</i>				
Air Quality	66.605	520010	32,492	-
Total U.S. Environmental Protection Agency			32,492	-
Total federal awards			\$ 9,917,091	\$ 47,103

See Notes to Schedule of Expenditures of Federal Awards.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2022

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

The accompanying schedule of expenditures of federal awards includes the federal grant activity of RiverStone Health and is presented on the cash receipts and disbursements method of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the financial statements.

**NOTE 2. INDIRECT COST RATE**

RiverStone Health has elected not to use the 10-percent De Minimis indirect cost rate allowed under Uniform Guidance.

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

To the Board of Health  
Yellowstone City-County Health Department  
dba RiverStone Health  
Billings, Montana

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 Yellowstone City-County Health Department, dba RiverStone Health (RiverStone Health), as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, and have issued our report thereon dated December 29, 2022.

**Report on Internal Control over Financial Reporting**

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

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

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



**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether RiverStone Health's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit; 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Anderson Zurmuhlen + Co, P.C.*

Billings, Montana  
December 29, 2022

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

To the Board of Health  
Yellowstone City-County Health Department  
dba RiverStone Health  
Billings, Montana

### **Report on Compliance for Each Major Federal Program**

#### **Opinion on Each Major Federal Program**

We have audited Yellowstone City-County Health Department, dba RiverStone Health's (RiverStone Health) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of RiverStone Health's major federal programs for the year ended June 30, 2022. RiverStone Health'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, RiverStone Health complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### **Basis for Opinion on Each Major Federal Program**

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

We are required to be independent of RiverStone Health and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of RiverStone Health'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 RiverStone Health'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 RiverStone Health's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about RiverStone Health's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding RiverStone Health'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 RiverStone Health'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 RiverStone Health's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

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



A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

*Anderson Zurmuhlen + Co, P.C.*

Billings, Montana  
December 29, 2022

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT**  
**dba RIVERSTONE HEALTH**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2022**

**SUMMARY OF AUDIT RESULTS**

*Financial Statements:*

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency not considered material weakness identified?	None reported
Noncompliance material to financial statements noted?	No

*Federal Awards:*

Internal Control over major programs:	
Material weakness identified?	No
Significant deficiency not considered material weakness identified?	None reported

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
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Identification of major programs:	<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Health Center Cluster		93.224/93.527
Teaching Health Center Graduate Medical Education Payment Program		93.530

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

Auditee qualified as low-risk auditee?	Yes
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**Section II – Financial Statement Findings:**

None reported.

**Section III – Federal Award Findings and Questioned Costs:**

None reported.

**YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT  
dba RIVERSTONE HEALTH  
CURRENT STATUS OF PRIOR YEAR RECOMMENDATIONS  
Year Ended June 30, 2022**

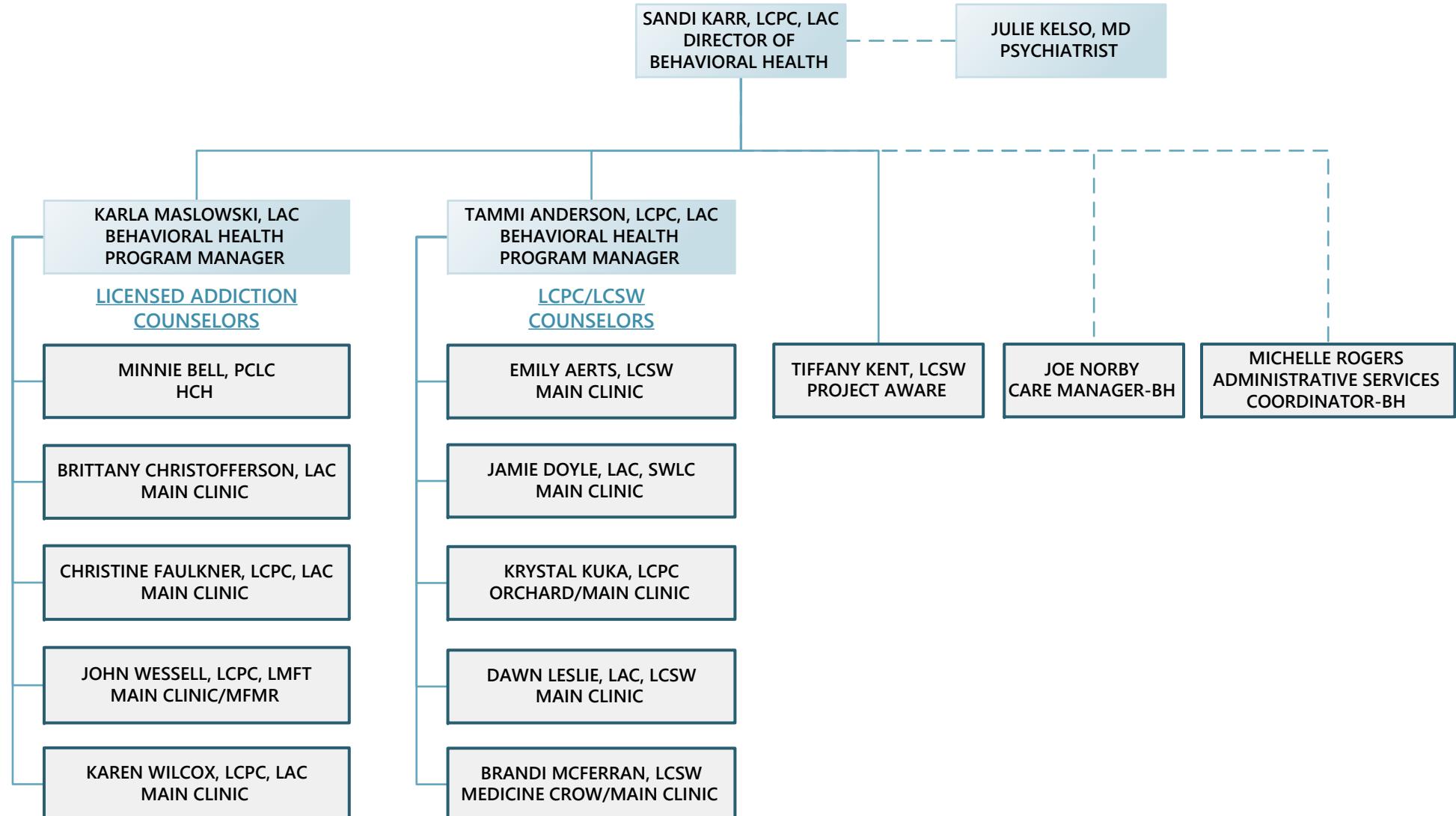
There were no findings, questioned costs, significant deficiencies, or material weaknesses reported for the year ended June 30, 2021.



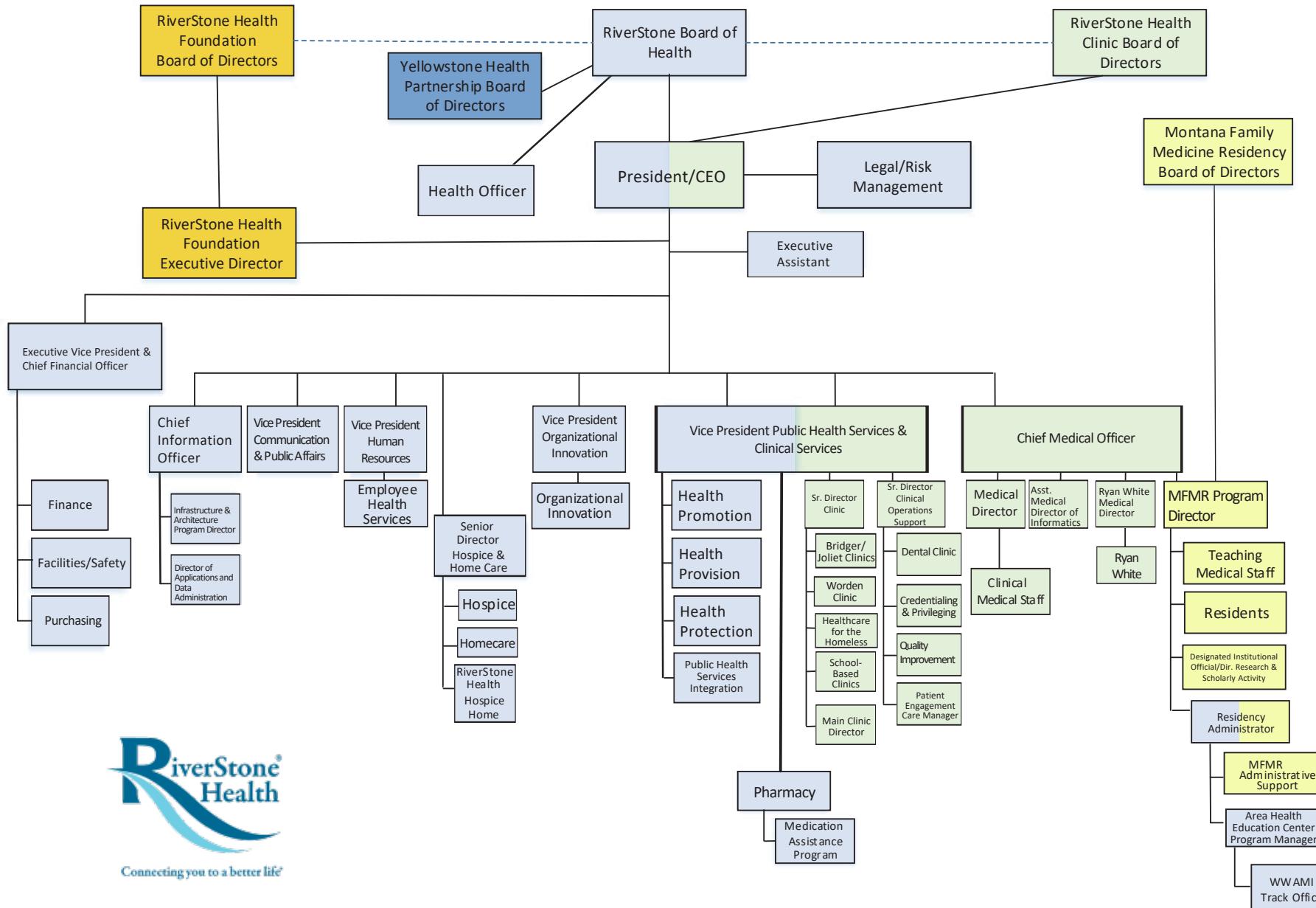
[azworld.com](http://azworld.com)

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

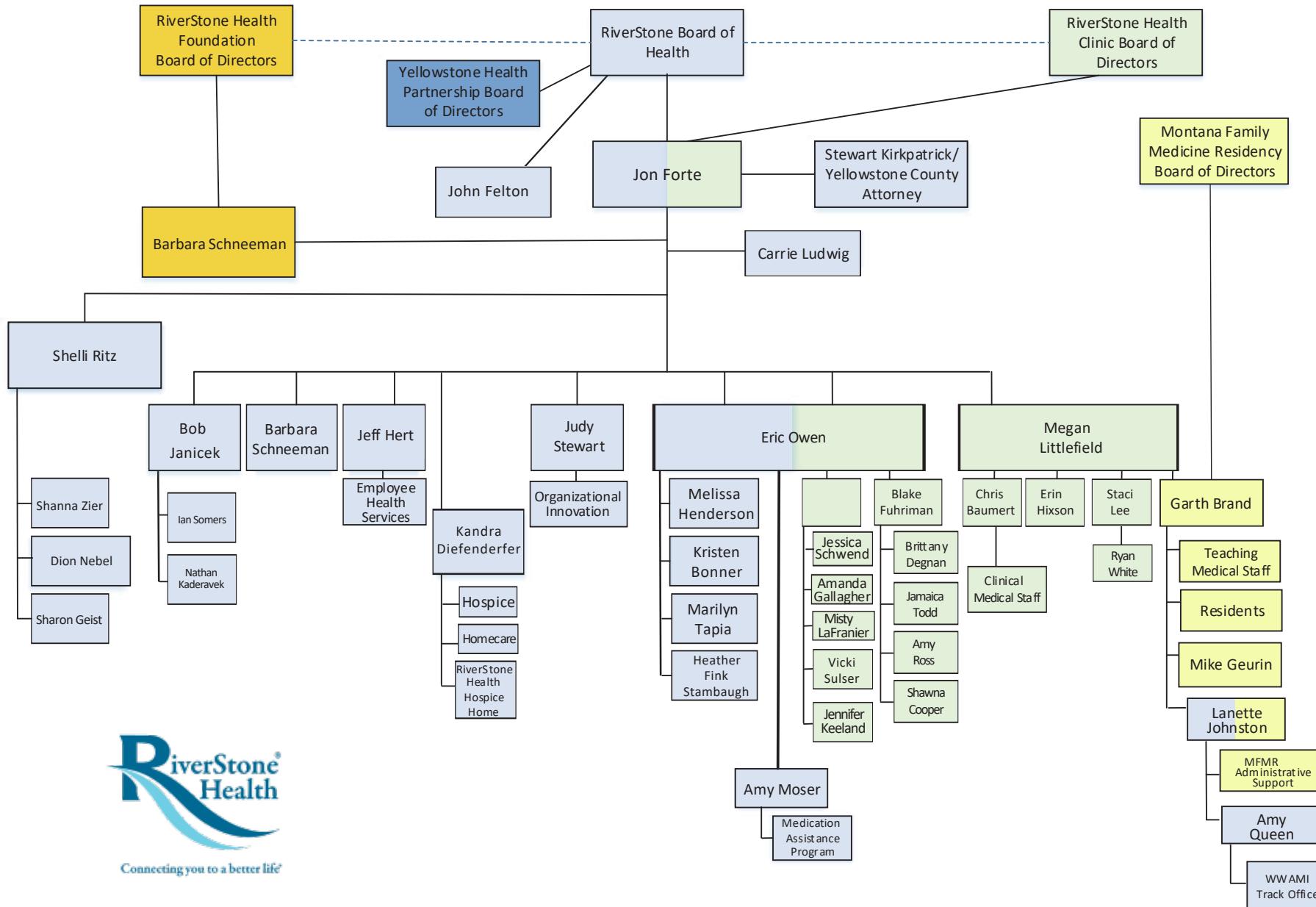
## BEHAVIORAL HEALTH ORGANIZATIONAL CHART



# ORGANIZATIONAL CHART



# ORGANIZATIONAL CHART



## HOME-ARP PROJECT SOURCES AND USES

*Include all costs directly related to delivering this service or accomplishing this project*

*Must include all itemized costs above \$500. Sources Must equal total project costs.*

<b>Organization Name:</b>	<i>Yellowstone City-County Health Department dba RiverStone Health</i>				
<b>Revenue Sources</b>	<b>Source:</b>	<b>Source:</b>	<b>Source:</b>	<b>Source:</b>	<b>Total Project Revenue</b>
	<b>HOME-ARP</b>	<i>Federal 330 Funding</i>	<i>HCH Lab Donations</i>	<i>RiverStone Health Patient Services</i>	
<i>Enter amount for each revenue source:</i>	<b>\$0</b>	<b>\$996,029</b>	<b>\$120,000</b>	<b>\$133,000</b>	<b>\$1,249,029</b>
<i>Is this source confirmed and committed to the Project? (click the box next to your answer)</i>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	
	<input checked="" type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	

### PROJECT STAFFING

Job Title: <i>Staff RN</i>	<b>\$0</b>	<b>\$83,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,959</b>
Job Title: <i>HCH Behavioral Health Provider</i>	<b>\$82,313</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$82,313</b>
Job Title: <i>Patient Access Specialist</i>	<b>\$57,658</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,658</b>
Job Title: <i>HCH Manager</i>	<b>\$0</b>	<b>\$100,374</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,374</b>
Job Title: <i>PA</i>	<b>\$0</b>	<b>\$158,337</b>	<b>\$0</b>	<b>\$0</b>	<b>\$158,337</b>
Job Title: <i>HCH Care Manager</i>	<b>\$31,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,025</b>
Job Title: <i>Administrative Staff</i>	<b>\$0</b>	<b>\$653,359</b>	<b>\$0</b>	<b>\$0</b>	<b>\$653,359</b>

### OPERATING COSTS

Outside Provider Payments	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Supplies	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,965</b>	<b>\$61,965</b>
Insurance	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,505</b>	<b>\$7,505</b>
Printing	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,131</b>	<b>\$4,131</b>
Information Technology	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,262</b>	<b>\$8,262</b>
Travel	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Contract Services	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$188,782</b>	<b>\$308,782</b>
Other (identify): <i>Uncompensated Patient Services</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,000</b>	<b>\$180,000</b>
Other (identify): <i>Outreach</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,122</b>	<b>\$5,122</b>
Other (identify): <i>Utilities/Internet</i>	<b>\$2,064</b>	<b>\$0</b>	<b>\$0</b>	<b>\$156</b>	<b>\$2,220</b>
Other (identify): <i>Rent for Site</i>	<b>\$26,940</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,940</b>

<b>Grand Total</b>	<b>\$200,000</b>	<b>\$996,029</b>	<b>\$120,000</b>	<b>\$455,923</b>	<b>\$1,771,952</b>
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% of Budget Costs Considered Administration	0.00%
---------------------------------------------	-------

Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs per beneficiary.
<b>Outside Provider Payments:</b> <i>NA</i>
<b>Supplies:</b> <i>Office and medical supplies</i>
<b>Insurance:</b>

**General liability insurance coverage**

**Printing:**

*advertising and marketing*

**Information Technology**

*Replacement IT supplies*

**Contract Services:**

*Lab contract services (\$120,000), IS Contract Services (Audit, EMR, Tableau, Credentialing)*

**Other (identify): Uncompensated Patient Services**

*Costs for medical services provided to HCH patients*

**Other (identify): Outreach**

*Outreach and enrollment supplies*

**Other (identify): Utilities/Internet**

*Northwestern Energy and Charter Internet Services*

## **RiverStone Health Response to Request for Additional Information for HUD HOME-ARP Funding**

**Date:** 2/2/2024  
**From:** Eric Owen, Vice President of Public Health and Clinical Services  
**To:** Carly Collins, Grants Coordinator  
**Regarding:** RiverStone Health Response to Request for Additional Information for  
HUD HOME-ARP Funding

1. Organizations providing supportive services must ensure services are delivered equitably. A chronological waiting list, including the usage of date / time stamps, must be maintained for **every** service offered under HOME-ARP. This may differ from your organization's current waiting list policies and procedures. ***Please describe your organization's ability to maintain and manage multiple waiting lists.***

- All services provided use an electronic health record to schedule people requesting services. The electronic health record records the dates, times and individual who entered any information. Available appointments are scheduled on a first come, first served basis. Nurses provide medical triage and assessment if an individual indicates their health needs are significant and can't wait for the next available appointment. Walk-in services are available for unhoused individuals at our first avenue and St. Vincent de Paul locations.

2. Procedures for managing waiting lists may include information on handling referrals internally within an organization. If multiple services or programs are offered at your organization, ***please describe your policies and procedures for internal program referrals for participants within the organization.***

- Patients are referred to services internally by a few different mechanisms. First, staff can schedule appointments for some services directly in the electronic health record (for example, a patient being seen for health services at 1<sup>st</sup> avenue needs to see a provider for a specialty service at another location). Second, for some programs the electronic health record is used to generate an electronic referral (for example, a pregnant woman receiving OB services is referred to a nurse home visiting program). Last, in some instances a warm hand-off is done between programs if the programs don't share the same electronic health record (for example, a family being seen in primary care wants to get WIC services).

***3. Please describe your organization's understanding of housing discrimination and The Fair Housing Act.***

- While RiverStone Health is not a housing provider we do understand the basic principles of the Fair Housing Act. The Act prohibits discrimination in housing on the basis of race, color, national origin, religion, sex, familial status, and disability. In some cases individuals in federal housing programs may have additional protections. Most housing, with some exceptions, is covered under The Act. RiverStone Health has an expansive non-discrimination policy relating to individuals receiving services and our employees.

**4. Has your staff participated in any Fair Housing training in the last three years? If yes, please list training type(s) and date(s) of training:**

- I am not aware of any staff that have participated in this training but if we receive funding we would be happy to arrange that if required.

**5. Demonstrating long-term outcomes and participant success following a HOME-ARP funding allocation is crucial. What procedures will your organization implement in order to collect follow-up data from participants?**

- As a Federally Qualified Health Center RiverStone Health is required to collect extensive demographic and clinic health outcomes data on every person who receives services with us. Data is collected in our electronic health record and reported annually to the Health Resources and Services Administration (HRSA).

**6. How will you continue to serve clients after HOME-ARP funding is fully expended? i.e. describe how your organization will provide aftercare services for program participants.**

- Once a client establishes care with us they are enrolled in the program for the duration of allowable program eligibility, dependent on the program. For example, clients receiving primary care, dental and other clinical services are considered established patients for up to three years following their first appointment. Other programs have eligibility periods, for example, individuals are eligible for WIC services through pregnancy and/or up to age 5 of their children. Clients can continue to receive services as long as they are established in care and/or meet the program criteria.

**7. Organizations will be required to use HMIS (Homeless Management Information System) to coordinate services and check for duplication of benefits. Does your organization currently use HMIS? If not, is your organization willing to implement HMIS to meet program requirements?**

- RiverStone Health is a current HMIS user.

**8. After reviewing the additional questions / requirements / clarifications attached, would your organization like to adjust any of the supportive service activities that were proposed in your original application?**

- No adjustments are needed to our proposal.

**RiverStone Health**

**• If the organization is not hiring staff to carry out HOME-ARP supportive services, how are the positions funded today and why is HOME-ARP needed?**

- Currently, our Healthcare for the Homeless services are provided at a deficit to the organization so a combination of grant funds, flexible funds, and donor dollars are used to supplement the uncompensated care provided in that program.

**• What building is being rented to carry out these activities and how is the rent currently being paid? Why is HOME-ARP needed?**

- RiverStone Health is not requesting the use of HOME-ARP money to cover facility costs. Unhoused individuals can receive services at any of our 3 Billings-based locations.



Connecting you to a better life

- **Which eligible “Transportation” service(s) is the agency proposing to provide?** Please see the service definition and eligible costs on the attached table.

- RiverStone Health currently provides transportation for patients to and from appointments at our facilities for those individuals for whom transportation is a barrier to receiving care. Transportation is provided through a combination of bus vouchers, paying for taxi services, and Uber Health. RiverStone Health pays for the appropriate service directly based on the needs of the individual. Individuals incur no out of pocket expense.