



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

Lori A. Weaver
Commissioner

Katja S. Fox
Director

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February 5, 2025

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into a **Retroactive, Sole Source** contract with Southern New Hampshire Health System, Inc. (VC# 177321-B004), Nashua, NH, to operate a single point of entry Doorway for individuals seeking access to substance use-related services and supports, with a price limitation of \$8,413,000, of which \$5,263,000 is a shared amount for unmet and flexible needs funding among all nine (9) Doorway contractors, with the option to renew for up to five (5) additional years, effective retroactive to September 30, 2024, upon Governor and Council approval through September 29, 2026. 87.36% Federal Funds. 12.64% Other Funds (Governor's Commission).

Funds are available in the following accounts for State Fiscal Year 2025 and are anticipated to be available in State Fiscal Years 2026 through 2027, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-92-920510-70400000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS, DEPT, HHS: BEHAVIORAL HEALTH DIV, BUREAU OF DRUG AND ALCOHOL SERVICES, SOR GRANT

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2025	074-500589	Welfare Assistance	92057070	\$1,181,250
2026	074-500589	Welfare Assistance	92057070	\$393,750
2026	074-500589	Welfare Assistance	TBD	\$1,181,250
2027	074-500589	Welfare Assistance	TBD	\$393,750
			Subtotal	\$3,150,000

05-95-92-920510-70400000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS, DEPT, HHS: BEHAVIORAL HEALTH DIV, BUREAU OF DRUG AND ALCOHOL SERVICES, SOR GRANT

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2025	074-500589	Welfare Assistance	92057066	\$200,000
2025	074-500589	Welfare Assistance	92057070	\$1,500,000
2026	074-500589	Welfare Assistance	92057070	\$500,000
2026	074-500589	Welfare Assistance	TBD	\$1,500,000
2027	074-500589	Welfare Assistance	TBD	\$500,000
			Subtotal	\$4,200,000

05-95-92-920510-33820000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS, DEPT OF, HHS: DIV FOR BEHAVIORAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, GOVERNOR COMMISSION FUNDS (100% Other Funds)

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2025	102-500731	Contracts for Prog Svc	92058501	\$413,000
2026	102-500731	Contracts for Prog Svc	92058501	\$162,000
2026	102-500731	Contracts for Prog Svc	92058501	\$488,000
			Subtotal	\$1,063,000
			Total	\$8,413,000

EXPLANATION

This request is **Retroactive** to avoid delays or gaps that would result in reduced or loss of access and supports for individuals in need of these critical services. The Substance Abuse Mental Health Services Administration (SAMHSA) notified the Department on September 24, 2024, of the availability of funding beyond the previous contract's completion date of September 29, 2024. Due to the delayed notification from SAMHSA, the Department was unable to present this request to the Governor and Council prior to the previous contract expiring. This request is **Sole Source**, based on the Contractor's existing role as a critical access point for substance use and other health-related services, existing partnerships with key community-based providers, the administrative infrastructure necessary to meet the Department's expectations for Doorway services and their ability to provide these services in immediately, without interruption.

The Contractor will provide resources that strengthen existing prevention, treatment; and recovery support services by promoting engagement in the recovery process and ensuring access and referral to critical services that decrease rates of substance use disorders, opioid and stimulant-related misuses, overdoses, and deaths. The Contractor will provide immediate screening and assessment to determine the proper level of care for individuals; maintain mechanisms to immediately transport individuals to safe housing while awaiting treatment; and administer facilitated referrals and case management to assist individuals seeking services to properly navigate the prevention, treatment, and recovery system. Third party billing is utilized for services when possible, grant funds are utilized for non-billable support services and must be the payor of last resort.

Shared pool funding will remove barriers to care that often prevent people from accessing emergent needs. Emergent needs include resources for individuals awaiting treatment and recovery services when care is not yet available; peer recovery support services; costs associated with obtaining or retaining safe housing; childcare that permits parents and caregivers to attend treatment and recovery-related appointments and programming; and coordination of transportation to and from recovery-related medical appointments.

Approximately 3,500 individuals will be served annually.

The Department will monitor services through the review of monthly data reports and Government Performance and Results Act interviews submitted by the Contractor, and through regularly scheduled meetings with the Contractor to ensure deliverables are being met and to determine quality improvement needs.

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

Should the Governor and Council not authorize this request, individuals seeking substance use-related supports and services may experience difficulty navigating the complex treatment and recovery system, may not receive the needed supports and services, and may experience delays in receiving care.

Area served: Statewide

Source of Federal Funds: Assistance Listing Number 93.788, FAINs H79TI085759 and H79TI087843.

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

Respectfully submitted,



Lori A. Weaver
Commissioner

Subject: Doorway for Substance Use-Related Supports and Services (SS-2025-DBH-25-DOORW-01)

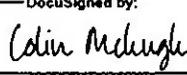
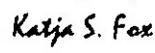
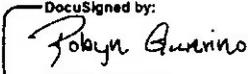
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Southern New Hampshire Health System, Inc.		1.4 Contractor Address 8 Prospect Street, Nashua, NH, 03061	
1.5 Contractor Phone Number 603-577-2000	1.6 Account Unit and Class TBD	1.7 Completion Date 9/29/26	1.8 Price Limitation \$8,413,000 This amount is inclusive of shared price limitation of \$5,263,000. See Exhibit C.
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature 2/13/2025 <small>DocuSigned by:</small>  Date:		1.12 Name and Title of Contractor Signatory Colin McHugh President & CEO	
1.13 State Agency Signature 2/19/2025 <small>DocuSigned by:</small>  Date:		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 2/21/2025			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county, or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials 
Date 2/13/2025

8. EVENT OF DEFAULT/REMEDIES.

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

**New Hampshire Department of Health and Human Services
Doorway for Substance Use-Related Supports and Services
EXHIBIT A**

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on September 30, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

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

**New Hampshire Department of Health and Human Services
Doorway for Substance Use-Related Supports and Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must operate and maintain a single point of entry for residents of, or individuals experiencing homelessness in, New Hampshire who are seeking access to substance use related care, services, and supports, referred to as a Doorway, as part of the Department's Doorway Program. The Contractor must ensure Doorway services are provided in accordance with:
 - 1.1.1. State and federal laws and rules, including, but not limited to the Health Insurance Portability and Accountability Act (HIPAA) 45 CFR 160, 162, and 164, and 42 CFR Part 2, as applicable;
 - 1.1.2. Terms and conditions approved by the Substance Abuse and Mental Health Services Administration (SAMHSA) for the State Opioid Response (SOR) Grant;
 - 1.1.3. Government Performance and Results Act (GPRA) of 1993 and the GPRA Modernization Act of 2010;
 - 1.1.4. American Society of Addiction Medicine (ASAM) Criteria. The Contractor must:
 - 1.1.5. Transition from ASAM Criteria, 3rd Edition to ASAM Criteria, 4th Edition and ensure services are provided in accordance with ASAM Criteria, 4th Edition no later than January 1, 2026; and
 - 1.1.5.1. Transition to, and ensure services are, provided in accordance with updated ASAM Criteria Editions within timeframes as specified and notified by the Department.
 - 1.1.6. SAMHSA publications for professional care providers, including:
 - 1.1.6.1. Technical Assistance Publication (TAP) 21: Addiction Counseling Competencies: The Knowledge, Skills, and Attitudes of Professional Practice;
 - 1.1.6.2. Treatment Improvement Protocol (TIP) 27: Comprehensive Case Management for Substance Abuse Treatment;
 - 1.1.6.3. Harm Reduction Framework; and
 - 1.1.6.4. Overdose Prevention and Response Toolkit;
 - 1.1.7. Global Criteria: The 12 Core Functions of the Substance Abuse Counselor (Herdman, J. W. (2018). Global Criteria: The 12 Core Functions of the Substance Abuse Counselor. Lincoln, Ne: John W. Herdman.);
 - 1.1.8. The four (4) recovery domains, as described by the International Credentialing and Reciprocity Consortium; and

DS
CM

**New Hampshire Department of Health and Human Services
Doorway for Substance Use-Related Supports and Services**

EXHIBIT B

- 1.1.9. NH Department of Health and Human Services (Department) procedures and policies as they are developed, implemented, and amended.
- 1.2. The Contractor must ensure, unless an alternative schedule for the Doorway to meet the needs of the community is proposed and approved by the Department, the Doorway provides:
 - 1.2.1. Hours of operation that include:
 - 1.2.1.1. 8:00 am to 5:00 pm Monday through Friday; and
 - 1.2.1.2. Expanded hours, as agreed to by the Department;
 - 1.2.2. A minimum of one (1) physical location for individuals to receive face-to-face services, ensuring any request for a change in location is submitted to the Department for approval, no later than 30 business days prior to the requested move.
- 1.3. The Contractor must ensure Doorway services are available to all individuals identified in Section 1.1 without limitation, including, but not limited to individuals who may be considered members of any of the following communities:
 - 1.3.1. Pregnant, postpartum, and parenting individuals.
 - 1.3.2. Veterans and service members.
 - 1.3.3. Youth and young adults (16-25 years old) and their families.
 - 1.3.4. Older adults.
 - 1.3.5. Individuals involved in the criminal justice system and those re-entering the community post-incarceration.
- 1.4. The Contractor must ensure all individuals who connect with the Doorway have access to and receive the following services, as appropriate. The Contractor must:
 - 1.4.1. Obtain meaningful consent, from each individual, prior to commencement with any service or referral for service. The Contractor must ensure consent includes consent to treat, refer, and share information as appropriate, including referring to, and sharing information stored on, the NH Care Connections Network detailed in Section 1.12 and 1.13 with the Department.
 - 1.4.2. Provide:
 - 1.4.2.1. Same day screening, comprehensive clinical assessment, and initial intake to evaluate an individual's potential need for services;

**New Hampshire Department of Health and Human Services
Doorway for Substance Use-Related Supports and Services**

EXHIBIT B

- 1.4.2.2. Vital support, services, education, and resources, including opioid overdose reversal medication, to safeguard individuals and strengthen public safety;
- 1.4.2.3. Treatment options, including same day access to medications for substance use disorders;
- 1.4.2.4. Crisis intervention and stabilization counseling services, provided by a licensed clinician, for any individual experiencing a substance use-related behavioral health crisis who requires immediate, non-emergency intervention. The Contractor must ensure crisis intervention and stabilization services include:
 - 1.4.2.4.1. Assessment and history of the crisis state;
 - 1.4.2.4.2. Mental health status exam and disposition; and
 - 1.4.2.4.3. Development of plans for safety;
- 1.4.2.5. Same day, trauma-informed, clinical evaluations. The Contractor must ensure clinical evaluations:
 - 1.4.2.5.1. Address all ASAM criteria dimensions;
 - 1.4.2.5.2. Include a level of care recommendation based on ASAM criteria;
 - 1.4.2.5.3. Include identification of the individual's strengths;
 - 1.4.2.5.4. Include resources that can be used to support treatment and recovery; and
 - 1.4.2.5.5. Result in the development of an individualized clinical service plan as outlined in Section 1.4.3;
- 1.4.2.6. Access to community-based crisis services, as appropriate, through:
 - 1.4.2.6.1. NH Rapid Response Access Point and Mobile Teams (Rapid Response) 833-710-6477;
 - 1.4.2.6.2. Suicide Prevention and Crisis Lifeline, 988; or
 - 1.4.2.6.3. If the individual is in imminent danger or there is an emergency, the Contractor must direct callers to dial 911, or call 911 on the caller's behalf, if necessary;
- 1.4.2.7. Facilitated access, referral, and linkage to care, as appropriate and as identified through the clinical service plan, described in Section 1.4.3, including:

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- 1.4.2.7.1. Resources for prevention and awareness;
- 1.4.2.7.2. Treatment options not available through the Doorway, including outpatient and residential levels of care;
- 1.4.2.7.3. Peer recovery support services;
- 1.4.2.7.4. Physical and mental health supports and services; and
- 1.4.2.7.5. Social supports that promote and sustain wellness;
- 1.4.2.8. Assistance obtaining identified services, including contacting the service provider agency on behalf of the individual, identifying sources of financial assistance, and connection with appropriate financial agencies, as appropriate;
- 1.4.2.9. Assistance enrolling in public or private insurance programs at the time of intake for individuals who are unable to secure financial resources. Insurance programs include NH Medicaid, Medicare, Health Market Connect, and applicable waiver programs;
- 1.4.2.10. Support to meet admission, entrance, intake and/or financial assistance requirements, as appropriate;
- 1.4.2.11. Continuous care coordination which includes:
 - 1.4.2.11.1. Continuous reassessment and revision of the clinical evaluation, identified above, to ensure the appropriate levels of care and supports are provided;
 - 1.4.2.11.2. Collaboration with the individual's external service provider(s) to continually reassess and address needs and mitigate barriers to the individual entering and/or maintaining treatment and recovery;
 - 1.4.2.11.3. Supporting the individual with meeting the admission, entrance, and intake requirements of the provider agency; and
 - 1.4.2.11.4. Ongoing follow-up and support of individuals engaged in services, in collaboration or consultation with the individual's external service provider(s), until a discharge GPRA interview, detailed in Section 1.24 is completed;

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- 1.4.2.12. Naloxone kits and information; as appropriate;
- 1.4.3. Develop an individualized clinical service plan, in collaboration with the individual receiving services, and ensure the plan:
 - 1.4.3.1. Is person-centered, based on the clinical evaluation identified above, and written in simple, easy to understand language;
 - 1.4.3.2. Identifies:
 - 1.4.3.2.1. Initial ASAM level of care;
 - 1.4.3.2.2. Supportive service needs including:
 - 1.4.3.2.2.1. Physical, mental, and behavioral health;
 - 1.4.3.2.2.2. Peer recovery support;
 - 1.4.3.2.2.3. Social services; and
 - 1.4.3.2.2.4. Criminal justice services including Corrections, Treatment Court, and Division for Children, Youth, and Families (DCYF) matters;
 - 1.4.3.3. Addresses all areas of need, identified above, through the development of Specific, Measurable, Attainable, Realistic, and Timely (SMART) goals;
 - 1.4.3.4. Includes actionable objectives to meet identified goals;
 - 1.4.3.5. Plans for and documents referrals to external providers for interim services when the level of care identified above is not available to the individual within 48 hours of clinical service plan development. Interim services are defined as one or more of the following, as applicable:
 - 1.4.3.5.1. A minimum of one (1), 60-minute individual or group outpatient session per week;
 - 1.4.3.5.2. Recovery support services, as appropriate;
 - 1.4.3.5.3. Daily calls to the individual to assess and respond to any emergent needs;
 - 1.4.3.5.4. Respite shelter while awaiting treatment and recovery services; and
 - 1.4.3.5.5. Continuous reassessment for level of care.
- 1.4.4. Assist individuals with accessing services that may have additional entry points and/or eligibility criteria for populations identified in Section 1.3.

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- A:4. Consent may be obtained in-person, or by other electronic means as allowed by law and must be kept in the individual's service record.
- 1.8. The Contractor must provide information to all individuals seeking or receiving services on how to file a grievance in the event of dissatisfaction with services provided. The Contractor must ensure grievance information, is approved by the Department, and includes steps to filing:
- 1.8.1. Informal complaints with the Contractor, including the specific contact individual to whom the complaint should be sent; and
- 1.8.2. Official grievances with the Contractor and the Department with specific instructions on where and to whom the official grievance should be addressed.
- 1.9. The Contractor must ensure services, covered by SOR Flexible Needs Funding (FNF), assist individuals with diagnosed opioid and/or stimulant use disorder (O/StimUD) and are provided in accordance with the Department's FNF policy.
- 1.10. The Contractor must ensure services, covered by Governor's Commission on Alcohol and Other Drugs Unmet Needs Funds (UNF) assist individuals with a history, current diagnosis, or who are at risk of developing substance use disorders (SUDs), including alcohol use disorder, and excluding O/StimUD and are provided in accordance with the Department's UNF policy. UNF are not available for services otherwise covered through SOR federal grant funding administered through SAMHSA.
- 1.11. The Contractor must ensure invoicing for services provided through FNF and UNF funding is submitted in accordance with Exhibit C, Section 5.
- 1.12. The Contractor must utilize the Department's closed loop referral system whenever applicable to the services they provide for referrals between health and/or human service providers within New Hampshire for referral management and client care coordination. Utilization includes inputting information and data as necessary into the Department's referral solution as part of the NH Care Connections Network to facilitate referrals to participating providers, signing required Network Participation Agreement(s), and obtaining a participant specific consent for services.
- 1.13. The Contractor must utilize the Department's admission, discharge, transfer, and shared care insights solution whenever applicable to the services they provide for client care coordination and management between health providers within New Hampshire. Utilization includes inputting information and data as necessary into the Department's admission, discharge, transfer, and shared care insights platform as part of the NH Care Connections Network to facilitate referrals to participating providers and signing required Participation Agreement(s) for the admission, discharge, transfer, and shared care insights solution.

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- 1.13.1. The Department's contracts with the closed loop referral and admission, discharge, and transfer vendors incorporate the costs of developing and maintaining the standards-based interface from which the Contractor may choose to configure their systems to communicate securely with the Department's NH Care Connections Network solutions. The Contractor may choose to interface with the Department's closed loop referral and/or the admission discharge transfer solution utilizing a Smart on FHIR or HL-7 standard interface process to connect individuals to health and social service providers. **The costs for the Contractor's system or team to develop or utilize the standard Smart on FHIR or HL-7 based interface are the sole responsibility of the Contractor.**
- 1.14. The Contractor must collaborate with community and regional partners to review service-related needs and barriers and to develop strategies to enhance service delivery, including:
- 1.14.1. Enhanced service coverage areas;
 - 1.14.2. Services to reduce emergency room use;
 - 1.14.3. Services to reduce fatal and non-fatal overdose; and
 - 1.14.4. Increasing access to medications for SUD.
- 1.15. The Contractor must establish formalized agreements, as approved by the Department with:
- 1.15.1. Medicaid, Managed Care Organizations (MCOs), and private insurance carriers to coordinate case management efforts on behalf of the individual; and
 - 1.15.2. 2-1-1 NH, other Doorways, After Hours, and community-based programs and partners that make up the components of the Doorway System to ensure services and supports are available to individuals after normal Doorway operating hours.
- 1.16. The Contractor must provide copies of formalized agreements to the Department within 20 business days of the contract effective date and thereafter when new agreements are entered into or when information is requested by the Department. The Contractor must ensure formalized agreements:
- 1.16.1. Ensure protection of PHI;
 - 1.16.2. Ensure the individual's preferred Doorway receives information on the individual, outcomes, and events for continued follow-up;
 - 1.16.3. Include processes for sharing information about each individual receiving services, in accordance with applicable state and federal confidentiality laws and requirements, including, but not limited to 42 CFR Part 2, RSA 172:8-a, and RSA 318-B:12; and

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- 1.16.4. Allow for prompt follow-up care and supports, and includes:
 - 1.16.4.1. Demographics of the individual receiving care;
 - 1.16.4.2. Referrals made on behalf of the individual receiving care;
 - 1.16.4.3. Services rendered to the individual receiving care;
 - 1.16.4.4. Identification of resource providers involved in the individual's care;
 - 1.16.4.5. Any locations to which the individual was referred for respite care or housing; and
 - 1.16.4.6. Other services offered or provided to the individual.
- 1.17. The Contractor must provide written policies for to the Department within 20 business days of the contract effective date and thereafter when new policies are adopted, or when information is requested by the Department. Policies must include, but not limited to:
 - 1.17.1. Privacy notices.
 - 1.17.2. Consent forms, including consent for disclosure of protected health information (PHI).
 - 1.17.3. Conflict of interest and financial assistance documentation.
 - 1.17.4. Referrals and evaluation from other providers.
 - 1.17.5. Complaints and grievances.
- 1.18. The Contractor must collaborate with the Department and key stakeholders to identify gaps, challenges and potential barriers; develop mitigation strategies to improve transitions and process flows; and ensure the program is implemented as intended. Stakeholders may include:
 - 1.18.1. Municipal leaders;
 - 1.18.2. Regional Public Health Networks;
 - 1.18.3. The NH Harm Reduction Coalition;
 - 1.18.4. Primary and behavioral health care providers;
 - 1.18.5. Social services providers; and
 - 1.18.6. Other stakeholders, as appropriate.
- 1.19. The Contractor must develop and maintain a conflict-of-interest policy related to Doorway services and referrals to treatment and recovery supports and services programs, funded outside of this contract, that maintains the integrity of the referral process and individual choice in determining placement in care.
- 1.20. The Contractor must report any sentinel event in accordance with NH RSA 126-A:4, IV and the Department's Sentinel Event Policy, using the Department-

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provided Sentinel Event Reporting Form, [Sentinel Event Reporting | New Hampshire Department of Health and Human Services \(nh.gov\)](#).

1.21. Medications for Opioid Use Disorder (MOUD) Services

1.21.1. The Contractor must provide comprehensive Medications for Opioid Use Disorder (MOUD) services to individuals clinically diagnosed with Opioid Use Disorder (OUD). The Contractor must ensure MOUD services:

1.21.1.1. Include:

1.21.1.1.1. Same-day assessment for MOUD service needs;

1.21.1.1.2. Determination of medical need, diagnosed by an appropriate provider;

1.21.1.1.3. Development of an individualized treatment plan in collaboration with the individual receiving services;

1.21.1.1.4. Withdrawal management, as appropriate;

1.21.1.1.5. Maintenance pharmacotherapy initiation, as appropriate;

1.21.1.1.6. Evaluation and management of SUD-associated medical complications;

1.21.1.1.7. Stabilization services;

1.21.1.1.8. Linkage to client-preferred levels of care and services within their community of choice, including mental health, peer support, and nursing supports and services, as appropriate; and

1.21.1.1.9. Case management services, while linkages are made to support and other services identified above; and

1.21.1.2. Are provided in conjunction with outpatient or intensive outpatient treatment, if clinically indicated.

1.21.2. The Contractor must ensure that individuals receiving MOUD services under this Agreement begin as Doorway clients.

1.21.3. The Contractor must ensure service provision focuses on equitable care to eliminate any disparities in access to or retention in treatment.

1.21.4. The Contractor must ensure personnel provided for MOUD services, during regular hours of operation, includes, at a minimum:

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- 1.21.4.1. One (1) Director;
 - 1.21.4.2. One (1) Medical provider;
 - 1.21.4.3. One (1) Nurse;
 - 1.21.4.4. One (1) Certified Recovery Support Worker;
 - 1.21.4.5. One (1) Patient Service Representative; and
 - 1.21.4.6. One (1) Medical Assistant.
- 1.21.5. The Contractor must provide a compassionate, person-centered and trauma-informed approach to care including, but not limited to:
- 1.21.5.1. Engagement in clinical decision making with the individual receiving care.
 - 1.21.5.2. Recognizing subjective health needs of the individual receiving care.
 - 1.21.5.3. Understanding of the individual's past experiences and preferences.
 - 1.21.5.4. Willingness and ability to engage with individuals in all stages of readiness.
- 1.21.6. The Contractor must provide electronic consultations to primary care providers and other entities within the hospital system for individuals with OUD, as needed. Consultations may include, but are not limited to:
- 1.21.6.1. Diagnostic clarification;
 - 1.21.6.2. Initiation of pharmacotherapy; and
 - 1.21.6.3. General treatment recommendations.

1.22. Data Collection and Reporting

- 1.22.1. The Contractor must provide the Department with client-level, non-identifiable data that supports contract deliverables. The Contractor must ensure client-level, non-identifiable data excludes information allowing the individual to be identified or constructively identified. Constructively identified means that by using the information provided and what is reasonably and predictably available to a predictable recipient of the information the individual could be identified. The Contractor must provide non-identified data from which there is no reasonable basis to believe that the data used alone or in combination with other reasonably available information, could be used to identify an individual who is a subject of the information. The Contractor must ensure that any reporting method complies with the conditions of



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Exhibit E, DHHS Information Security Requirements and Exhibit F, Business Associate Agreement.

1.22.2. The Contractor must ensure compliance with 42 CFR Part 2 and HIPAA 45 CFR 160, 162, and 164 and confidentiality consent, notices, and requirements, as applicable to any data collected or reported.

1.22.3. The Contractor must collect data on services provided through the resulting Agreement to ensure progress towards program goals and deliverables. The Contractor must ensure data includes:

1.22.3.1. Doorway Services:

1.22.3.1.1. Call counts;

1.22.3.1.2. Counts of individuals seen, separately identifying individuals new to the Doorway and individuals who revisit the Doorway after being discharged;

1.22.3.1.3. Reason for visit types;

1.22.3.1.4. Count of clinical evaluations;

1.22.3.1.5. Count of referrals made and type;

1.22.3.1.6. Naloxone distribution;

1.22.3.1.7. Referral statuses;

1.22.3.1.8. Recovery monitoring contacts;

1.22.3.1.9. Service wait times;

1.22.3.1.10. Flexible Needs Funds (FNF) utilization;

1.22.3.1.11. Respite shelter utilization; and

1.22.3.1.12. Non-identifiable demographic data of individuals receiving services.

1.22.3.2. MOUD Services

1.22.3.2.1. Number of Doorway clients receiving MOUD;

1.22.3.2.2. Number and type of MOUD services provided;

1.22.3.2.3. Demographic information for individuals receiving MOUD; and

1.22.3.2.4. Number and type of support services and referrals provided in accordance with Subsection 1.21.1.1.8.

1.22.4. The Contractor must submit monthly reports to the Department, on the third business day of the following month, in a format and via a secure

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method approved by the Department, inclusive of the NH Care Connections Network, detailed in Section 1.12 and 1.13, as applicable. The Contractor must ensure reports include:

- 1.22.4.1. Client-level, de-identified data detailed above;
 - 1.22.4.2. Required data points specific to the SOR grant, as identified by SAMHSA and requested by the Department over the grant period; and
 - 1.22.4.3. Naloxone distribution.
- 1.22.5. The Contractor may be required to prepare and submit ad hoc data reports, respond to periodic surveys, and other data collection requests as deemed necessary by the Department or SAMHSA including PII.
- 1.22.6. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.23. Contract Management

- 1.23.1. The Contractor must meet with the Department within 60 business days of the contract effective date to review contract deliverables, grant guidelines, and implementation.
- 1.23.2. The Contractor must develop a Work Plan, utilizing a Department-approved format, that details Doorway operations and services. The Contractor must submit the Work Plan to the Department within 90 business days of the contract effective date, and annually thereafter.
- 1.23.3. The Contractor must actively and regularly collaborate with the Department to enhance contract management, improve results, assess sustainability and ongoing access to vulnerable populations, and adjust program delivery and policy based on successful outcomes.
- 1.23.4. The Contractor must participate in meetings with the Department, quarterly, or as otherwise requested by the Department, to review contract performance and ensure compliance with all requirements of this Agreement, including the General Provisions, Form P-37, and any resulting Corrective Action Plan.
- 1.23.5. The Contractor must participate in technical assistance, guidance, and oversight activities for continued development and enhancement of Doorway services, as directed by the Department.
- 1.23.6. The Contractor must participate in regularly scheduled learning and educational sessions with other Doorways that are hosted, and/or recommended, by the Department.
- 1.23.7. The Contractor must maintain an up-to-date information sheet, in a Department-approved format, that lists and describes available

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Doorway services. The Contractor must submit the information sheet to the Department within 60 business days of the contract effective date, and annually thereafter.

- 1.23.8. The Contractor must collaborate with the Department to develop a feasibility and sustainability plan to assess capacity and resource needs for all services detailed in this Agreement. The Contractor must review the plan, in collaboration with the Department, annually, or as otherwise directed by the Department.
- 1.23.9. The Contractor must monitor and manage its capacity to provide the entire Scope of Work detailed in this Agreement to ensure services are delivered consistently and evenly throughout the term of this Agreement, including, but not limited to staffing, resources, and financial capacity. The Contractor must notify the Department, in writing, of any gaps in capacity within 10 business days of gap identification. Notwithstanding Paragraph 8, Event of Default, and Paragraph 9, Termination, of the General Provision of this Agreement, Form P-37, the Contractor may be required to submit a Corrective Action Plan to the Department.
- 1.23.10. The Contractor must participate in operational site reviews on a schedule provided by the Department. All contract services, programs, and activities shall be subject to review during this time. The Contractor must ensure the Department has access sufficient for monitoring contract compliance requirements, including:
 - 1.23.10.1. Unannounced non-identifiable client-level data and/or financial records;
 - 1.23.10.2. Scheduled and unannounced access to Contractor work sites, locations, workspaces and associated facilities; and
 - 1.23.10.3. Scheduled access to Contractor principals and staff.

1.24. Government Performance and Results Act (GPRA)

- 1.24.1. The Contractor must administer or coordinate the administration of GPRA initial interviews and associated follow-ups at six (6) months and discharge for all individuals receiving program services.
- 1.24.2. The Contractor must provide individuals served with clear guidance about the uses and disclosures of the information provided to complete the GPRA, and the use and disclosure of the Part 2 information or other PHI required in order to complete the GPRA. The Contractor must also provide staff training regarding the confidentiality of the identifiable information included in the GPRA.

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- 1.24.3. The Contractor must provide or coordinate ongoing follow-up and support for individuals engaged in services until a discharge GPRA interview is completed. The Contractor must ensure:
- 1.24.3.1. Staff confirms a confidential means of communicating with each individual engaged in services to provide or coordinate ongoing follow up and support;
 - 1.24.3.2. Contact with each individual is attempted during a time when the individual would normally be available. Contact must be made in person, by telephone, or by an alternative method approved by the Department, according to the following guidelines:
 - 1.24.3.2.1. If the first contact attempt is not successful, a second contact attempt must be made no sooner than two (2) business days and no later than three (3) business days after the first attempt; and
 - 1.24.3.2.2. If the second contact attempt is not successful, a third contact attempt must be made no sooner than two (2) business days and no later than three (3) business days after the second attempt;
 - 1.24.3.3. Each successful contact must include, but not be limited to:
 - 1.24.3.3.1. Inquiring on the status of each individual's recovery and experience with their external service provider.
 - 1.24.3.3.2. Identifying needs.
 - 1.24.3.3.3. Assisting the individual with addressing identified needs.
 - 1.24.3.3.4. Providing early intervention to individuals who have resumed use;
 - 1.24.3.4. When the follow-up identified above results in a determination that the individual is at risk of self-harm, the Contractor must proceed in alignment with their crisis response policy and procedure; and
 - 1.24.3.5. All efforts of contact are clearly documented in the individual's electronic health record, or in a format approved by the Department, and are available to the Department upon request.

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- 1.24.4. The Contractor must ensure the GPRA interviews are attempted at the following intervals:
- 1.24.4.1. At the time of intake or no later than seven (7) calendar days after intake;
 - 1.24.4.2. Five (5) to eight (8) months post intake. The window for this interview opens five (5) months after the intake interview; and
 - 1.24.4.3. Upon discharge from the initially referred service.
- 1.24.5. The Contractor must ensure completed GPRA data is entered into the Department-approved system, at a minimum of the following intervals:
- 1.24.5.1. At the time of intake or no later than seven (7) calendar days after the GPRA interview is conducted;
 - 1.24.5.2. Five (5) to eight (8) months post intake; and
 - 1.24.5.3. Upon discharge from the initially referred service.
- 1.24.6. The Contractor must document any loss of contact with participants in the Department-approved system using the appropriate process and protocols as defined by SAMHSA and through technical assistance provided under the SOR grant.
- 1.24.7. The Contractor must ensure contingency management strategies are utilized to increase engagement in follow-up GPRA interviews. Contingency management strategies may include, but are not limited to, gift cards provided to individuals for follow-up participation at each follow-up interview. The Contractor must ensure gift cards:
- 1.24.7.1. Do not exceed \$30 in value, in accordance with federal guidelines, set forth by SAMHSA; and
 - 1.24.7.2. Are used solely to incentivize GPRA interview completion and not used to incentivize participation in treatment.
- 1.25. State Opioid Response (SOR) Grant Standards
- 1.25.1. The Contractor must ensure they, and any provider which referrals are made to:
- 1.25.1.1. Only provide and/or prescribe medications for Opioid Use Disorder (OUD), as clinically appropriate, that are approved by the Food and Drug Administration;
 - 1.25.1.2. Only provide medical withdrawal management services to individuals supported by SOR grant funds if the withdrawal management services are accompanied by the use of

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- injectable extended-release naltrexone, as clinically appropriate;
- 1.25.1.3. Ensure staff trained in Presumptive Eligibility for Medicaid are available to assist individuals with public or private health insurance enrollment; and
 - 1.25.1.4. Comply with 42 CFR Part 2 as applicable and related to any referrals and provider services.
- 1.25.2. The Contractor must ensure individuals receiving services, rendered from SOR funds, have a documented history or current diagnoses of Opioid Use Disorder or Stimulant Use Disorders (OUD/StimUD) or are at risk for such.
- 1.25.3. The Contractor must ensure that SOR grant funds are not used to purchase, prescribe, or provide cannabis or for providing treatment using cannabis. The Contractor must ensure:
- 1.25.3.1. Treatment in this context includes the treatment of OUD/StimUD;
 - 1.25.3.2. Grant funds are not provided to any individual or organization that provides or permits cannabis use for the purposes of treating substance use or mental health disorders; and
 - 1.25.3.3. This cannabis restriction applies to all subcontracts and Memorandums of Understanding that receive SOR funding.
- 1.25.4. The Contractor must utilize SOR funding, as needed, to ensure Naloxone kits are available to individuals receiving services through this Agreement.
- 1.25.4.1. If the Contractor intends to distribute test strips, the Contractor must provide a test strip utilization plan to the Department for approval prior to implementation. The Contractor must ensure the utilization plan includes, but is not limited to:
 - 1.25.4.1.1. Internal policies for the distribution of test strips;
 - 1.25.4.1.2. Distribution methods and frequency; and
 - 1.25.4.1.3. Other key data as requested by the Department.
- 1.25.5. The Contractor must provide services to eligible individuals who:
- 1.25.5.1. Receive medication for OUD (MOUD) services from other providers, including the individual's primary care provider;

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- 1.25.5.2. Have co-occurring substance use and mental health disorders; or
 - 1.25.5.3. Are on medications and are taking those medications as prescribed regardless of the class of medication.
 - 1.25.6. The Contractor must ensure individuals who refuse to consent to information sharing with the Doorways do not receive services utilizing SOR funding.
 - 1.25.7. The Contractor must ensure individuals who rescind consent to information sharing with the Doorways do not receive any additional services utilizing SOR funding.
 - 1.25.8. The Contractor must collaborate with the Department and other SOR funded vendors, as requested and directed by the Department, to improve GPRA data collection.
 - 1.25.9. The Contractor must comply with all appropriate Department, State of NH, SAMHSA, and other Federal terms, conditions, and requirements.
- 1.26. Staffing
- 1.26.1. The Contractor must notify the Department, in writing, of changes in key personnel within five (5) business days of when this change has/will occur.
 - 1.26.2. The Contractor must notify the Department in writing within 14 calendar days, when there is not sufficient staffing to perform all required services for more than 30 calendar days.
 - 1.26.3. The Contractor may provide alternative staffing, either temporary or long-term, as needed to ensure sufficient staffing levels. Requests for alternative staffing must be submitted to the Department for review and approval 30 calendar days before implementation.
 - 1.26.4. The Contractor must ensure the personnel provided, during regular hours of operation, includes, at a minimum:
 - 1.26.4.1. One (1) clinician to provide clinical evaluations for ASAM level of care placement, in-person and with the ability to provide evaluations via telehealth;
 - 1.26.4.2. One (1) Certified Recovery Support Worker (CRSW) with the ability to fulfill recovery support and care coordination functions; and
 - 1.26.4.3. One (1) staff person, who may be a licensed clinician, CRSW, or other non-clinical support staff, capable of aiding the individuals outlined in Section 1.3.

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- 1.26.5. The Contractor must ensure all unlicensed staff providing treatment, education or recovery support services are directly supervised by a licensed supervisor.
- 1.26.6. The Contractor must ensure licensed supervisors supervise no more than eight (8) unlicensed staff unless the Department has approved an alternative supervision plan.
- 1.26.7. The Contractor must ensure peer clinical supervision is provided for all clinicians including weekly discussion of cases with suggestions for resources or alternative approaches and group supervision to help optimize the learning experience, when enough candidates are under supervision.
- 1.26.8. The Contractor must ensure staff meet all training requirements for the provision of services provided in line with industry standards, which may be satisfied through existing licensure requirements and/or Department-approved alternative training curriculums or certifications and include, but are not limited to:
 - 1.26.8.1. For all clinical staff:
 - 1.26.8.1.1. Suicide prevention and early warning signs, within 90 business days of hire.
 - 1.26.8.1.2. The 12 Core Functions of the Alcohol and Other Drug Counselor, within 90 business days of hire.
 - 1.26.8.1.3. The standards of practice and ethical conduct, with particular emphasis given to the staff member's role and appropriate responsibilities, professional boundaries, and power dynamics.
 - 1.26.8.1.4. The Addiction Counseling Competencies: The Knowledge, Skills, and Attitudes of Professional Practice within 12 months of hire.
 - 1.26.8.1.5. Ethics, within 12 months of hire.
 - 1.26.8.1.6. Annual continuous education regarding substance use.
 - 1.26.8.2. For recovery support staff and other non-clinical staff working directly with individuals receiving services through this Agreement:
 - 1.26.8.2.1. Knowledge, skills, values, and ethics with specific application to the practice issues faced by the supervisee, within 90 business days of hire.

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- 1.26.8.2.2. The standards of practice and ethical conduct, with particular emphasis given to the staff member's role and appropriate responsibilities, professional boundaries, and power dynamics, and confidentiality safeguards in accordance with HIPAA and 42 CFR Part 2, and state rules and laws, within 90 business days of hire.
 - 1.26.8.2.3. The four (4) recovery domains as described by the International Credentialing and Reciprocity Consortium, within 90 business days of hire.
 - 1.26.8.2.4. Ethics, within 12 months of hire.
 - 1.26.8.2.5. Annual continuous education regarding substance use.
 - 1.26.8.3. Student Interns:
 - 1.26.8.3.1. Ethics, within six (6) months of beginning their internship.
 - 1.26.8.3.2. The 12 core functions as described in Addiction Counseling Competencies: The Knowledge, Skills, and Attitudes of Professional Practice, within six (6) months of beginning their internship.
 - 1.26.9. The Contractor must provide in-service training to all staff working directly with individuals who receive services through this Agreement, within 15 business days of the contract effective date, or the staff person's start date, as applicable. In-service training must be documented in the staff person's file and must include the following topics:
 - 1.26.9.1: Contract requirements and associated policies; and
 - 1.26.9.2. All other relevant policies and procedures in accordance with state administrative rules and State and federal laws.
 - 1.26.10. The Contractor must provide staff, subcontractors, or end users as defined in Exhibit E, DHHS Information Security Requirements, with periodic training in practices and procedures to ensure compliance with information security, privacy or confidentiality in accordance with state administrative rules and state and federal laws.
- 1.27. Background Checks
- 1.27.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual^{bs} has undergone:

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- 1.27.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;
- 1.27.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and
- 1.27.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.28. Confidential Data

- 1.28.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
- 1.28.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.29. Privacy Impact Assessment

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

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- 1.29.1.4. How individual consent will be achieved and revoked; and
- 1.29.1.5. Privacy practices.
- 1.29.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.
- 1.30. Department Owned Devices, Systems and Network Usage
 - 1.30.1. Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfillment of this Agreement, must:
 - 1.30.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;
 - 1.30.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;
 - 1.30.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;
 - 1.30.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;
 - 1.30.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;
 - 1.30.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

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- 1.30.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."
- 1.30.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and
- 1.30.1.9. Agree when utilizing the Department's email system:
- 1.30.1.9.1. To only use a Department email address assigned to them with a "@affiliate.DHHS.NH.Gov".
- 1.30.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and
- 1.30.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:
- CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."
- 1.30.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:
- 1.30.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.
- 1.30.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.



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- 1.30.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.
 - 1.30.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.
 - 1.30.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.
- 1.31. Contract End-of-Life Transition Services
- 1.31.1. General Requirements
 - 1.31.1.1. If applicable, upon early termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a secure transition of the services ("Transition Services") from the Contractor to the Department and, if applicable, the new Contractor ("Recipient") engaged by the Department to assume the services. Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.
 - 1.31.1.2. The Contractor must assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure

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

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

1.31.2. Completion of Transition Services

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



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terms and conditions of the Department's Information Security Requirements Exhibit.

1.31.3. Disagreement over Transition Services Results

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

2. Exhibits Incorporated

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

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit:

3.2.1.1. A detailed description of the language assistance services, within ten (10) days of the Effective Date of the Agreement, to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have

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hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

3.2.1.2. A written attestation, within 45 days of the Effective Date of the Agreement and annually thereafter, that all personnel involved the provision of services to individuals under this Agreement have completed, within the last 12 months, the Contractor Required Training Video on Civil Rights-related Provisions in DHHS Procurement Processes, which is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>); and

3.2.1.3. The Department's Federal Civil Rights Compliance Checklist within ten (10) days of the Effective Date of the Agreement. The Federal Civil Rights Compliance Checklist must have been completed within the last 12 months and is accessible on the Department's website (<https://www.dhhs.nh.gov/doing-business-dhhs/civil-right-compliance-dhhs-vendors>).

3.3. Credits and Copyright Ownership

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

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

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to reports, protocols, guidelines, brochures, posters, and resource directories.

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

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. In the operation of any facilities for providing services, the Contractor must comply with all laws, orders and regulations of federal, state,

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county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. Records

- 4.1. The Contractor must keep records that include, but are not limited to:
 - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services and records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 4.1.4. Medical records on each patient/recipient of services.
- 4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.
- 4.3. If, upon further review, the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to

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Doorway for Substance Use-Related Supports and Services
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recover such sums from the Contractor.

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Payment Terms

1. This Agreement is funded by:
 - 1.1. 87.36% Federal funds, Federal funds, State Opioid Response (SOR), awarded by the DHHS Substance Abuse and Mental Health Services Administration (SAMHSA), ALN 93.788, as awarded on:
 - 1.1.1. September 24, 2024, FAIN H79TI087843.
 - 1.1.2. September 29, 2024, FAIN H79TI085759.
 - 1.2. 12.64% Other funds (Governor's Commission).
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibits C-1, Doorway Services Budget through Exhibit C-2, MOUD Services Budget.
4. The Contractor must seek payment for services in the following order:
 - 4.1. First, if applicable, the Contractor shall charge the client's private insurance.
 - 4.2. Second, if applicable, the Contractor shall charge Medicare.
 - 4.3. Third, the Contractor shall charge Medicaid enrolled individuals, as follows:
 - 4.3.1. Medicaid Care Management: If enrolled with a Managed Care Organization (MCO), the Contractor shall be paid in accordance with its contract with the MCO.
 - 4.3.2. Medicaid Fee for Service: The Contractor shall bill Medicaid for services on the Fee for Service (FFS) schedule.
 - 4.4. Fourth, the Contractor shall charge the client in accordance with the Contractor's Sliding Fee Scale Program.
 - 4.5. Lastly, if any portion of the amount specified in the Contractor's Sliding Fee Scale remains unpaid, charge the Department for the unpaid balance.
5. The Contractor may be eligible to receive reimbursement for expenses incurred in the fulfillment of this Agreement and in accordance with Exhibit B, Scope of Services, Sections 1.9, 1.10, and 1.11. This Agreement is one (1) of nine (9) individual Agreements with Contractors providing Doorway services with a total

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shared price limitation that shall not exceed \$5,263,000. No maximum or minimum funding amount per Contractor is guaranteed.

- 5.1. The statewide total shared price limitation across all nine (9) individual Agreements is:
 - 5.1.1. \$4,200,000 Flexible Needs Funds, as funded by SOR. SOR funding is available only for individuals with a history, current diagnosis, or who are at risk of developing an opioid and/or stimulant use disorder (O/StimUD); and
 - 5.1.2. \$1,063,000 Unmet Needs Funds (UNF), as funded by the Governor's Commission on Alcohol and Other Drugs, are available only for individuals with a history, current diagnosis, or who are at risk of developing substance use disorders (SUDs), including alcohol use disorder, and excluding O/StimUD and is not available for services otherwise covered through SOR federal grant funding administered through SAMHSA.
- 5.2. The Contractor must submit invoices for reimbursement of SOR Flexible Needs and/or Governor's Commission Unmet Needs expenses from the Department, separately, via a form and secure manner satisfactory to the Department. Expenditures must be:
 - 5.2.1. Used to directly support the needs of the client when no other funds are available;
 - 5.2.2. Used for one-time expenses tangible in nature;
 - 5.2.3. Directly allocable to services provided under this Agreement;
 - 5.2.4. Appropriate in amount and nature, as determined by the Department; and
 - 5.2.5. Verified by supporting documentation, including, but not limited to, receipts of payment.
6. The Contractor must submit an invoice and supporting backup documentation in a form and secure manner satisfactory to the Department by the 15th working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor must:
 - 6.1. Ensure the invoice is completed, dated and returned to the Department in order to initiate payment. Invoices shall be net any other revenue received towards the services billed in fulfillment of this agreement;
 - 6.2. Backup documentation includes:
 - 6.2.1. General Ledger showing revenue and expenses for the contract;
 - 6.2.2. Timesheets and/or time cards that support the hours employees worked for wages reported under this contract;

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- 6.2.2.1. Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed; and
 - 6.2.2.2. Attestation and time tracking templates, which are available to the Department upon request;
 - 6.2.3. Invoices supporting expenses reported and do not include unallowable expenses, per federal grant guidelines, including:
 - 6.2.3.1. SOR 4 Notice of Funding Opportunity, page 31: <https://www.samhsa.gov/sites/default/files/grants/pdf/fy-2024-sor-nofo.pdf>; and
 - 6.2.3.2. SAMHSA's Standards for Financial Management and Standard Funding Restrictions, page 36: [FY 2024 Substance Abuse and Mental Health Services Administration \(SAMHSA\) Notice of Funding Opportunity \(NOFO\) Application Guide](#).
 - 6.2.4. Receipts for expenses within the applicable state fiscal year;
 - 6.2.5. Cost center reports;
 - 6.2.6. Profit and loss report;
 - 6.2.7. Remittance Advices from the insurances billed. Remittance Advices do not need to be supplied with the invoice, but should be retained to be available upon request;
 - 6.2.8. Information requested by the Department verifying allocation or offset based on third party revenue received; and
 - 6.2.9. Summaries of client services revenue and operating revenue and other financial information as requested by the Department.
- 6.3. Is assigned an electronic signature and is emailed to invoicesforcontracts@dhhs.nh.gov or mailed to:
- Financial Manager
Department of Health and Human Services
105 Pleasant Street
Concord, NH 03301
7. The Department shall make payments to the Contractor within 30 calendar days only upon receipt and approval of the submitted invoice and required supporting documentation.
8. The final invoice and any required supporting documentation shall be due to the Department no later than 40 calendar days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

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9. Notwithstanding Paragraph 18 of the General Provisions Form P-37, changes limited to adjusting direct and indirect cost amounts within the price limitation between budget class lines, as well as adjusting encumbrances between State Fiscal Years through the Budget Office, may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
10. Audits
- 10.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
- 10.1.1. Condition A - The Contractor is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.
- 10.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.
- 10.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 10.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 10.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
- 10.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 10.4. The Contractor, regardless of the funding source and/or whether Conditions A, B, or C exist, may be required to submit annual financial audits performed by an independent CPA upon request by the Department.
- 10.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception, within 60 days.

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11. If applicable, the Contractor must request disposition instructions from the Department for any equipment, as defined in 2 CFR 200.313, purchased using funds provided under this Agreement, including information technology systems.

New Hampshire Department of Health and Human Services												
Contractor Name: <i>Southern New Hampshire Health System, Inc.</i>												
Budget Request for: <i>DOORWAY SERVICES: September 20, 2024 through September 29, 2026</i>												
direct Cost Rate (if applicable) 0.45%												
Line Item	9/30/24-6/30/25			7/1/25-9/29/25			9/30/25-6/30/26			7/1/26-9/29/26		
	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS
1. Salary & Wages	\$538,837	\$124,414	\$414,423	\$195,190	\$34,942	\$160,248	\$585,301	\$104,823	\$480,478	\$195,178	\$34,942	\$160,236
2. Fringe Benefits	\$125,599	\$0	\$125,599	\$48,567	\$0	\$48,567	\$145,619	\$0	\$145,619	\$48,562	\$0	\$48,562
3. Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(a) Supplies - Educational	\$1,800	\$0	\$1,800	\$253	\$0	\$253	\$900	\$0	\$900	\$300	\$0	\$300
5.(b) Supplies - Lab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(c) Supplies - Pharmacy	\$135,992	\$0	\$135,992	\$21,000	\$0	\$21,000	\$117,000	\$0	\$117,000	\$40,020	\$0	\$40,020
5.(d) Supplies - Medical	\$12,500	\$0	\$12,500	\$3,000	\$0	\$3,000	\$14,157	\$0	\$14,157	\$4,500	\$0	\$4,500
5.(e) Supplies - Office	\$8,750	\$0	\$8,750	\$1,950	\$0	\$1,950	\$7,200	\$0	\$7,200	\$2,400	\$0	\$2,400
6. Travel	\$2,700	\$0	\$2,700	\$450	\$0	\$450	\$1,800	\$0	\$1,800	\$450	\$0	\$450
7. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.(a) Other - Marketing/Communications	\$1,490	\$0	\$1,490	\$300	\$0	\$300	\$900	\$0	\$900	\$300	\$0	\$300
8.(b) Other - Education and Training	\$4,500	\$0	\$4,500	\$900	\$0	\$900	\$2,700	\$0	\$2,700	\$900	\$0	\$900
8.(c) Other - Other (specify below)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Other -Occupancy</i>	\$47,466	\$0	\$47,466	\$15,822	\$0	\$15,822	\$47,466	\$0	\$47,466	\$15,822	\$0	\$15,822
<i>Other (please specify)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Other (please specify)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Subrecipient Contracts	\$270,000	\$0	\$270,000	\$90,000	\$0	\$90,000	\$207,000	\$0	\$207,000	\$69,000	\$0	\$69,000
Total Direct Costs	\$1,149,634	\$124,414	\$1,025,220	\$377,432	\$34,942	\$342,490	\$1,130,043	\$104,823	\$1,025,220	\$377,432	\$34,942	\$342,490
Total Indirect Costs	\$6,030	\$0	\$6,030	\$1,260	\$0	\$1,260	\$6,030	\$0	\$6,030	\$1,260	\$0	\$1,260
Subtotals	\$1,155,664	\$124,414	\$1,031,250	\$378,692	\$34,942	\$343,750	\$1,136,073	\$104,823	\$1,031,250	\$378,692	\$34,942	\$343,750
									TOTAL			\$2,750,000

New Hampshire Department of Health and Human Services												
Contractor Name: Southern New Hampshire Health System, Inc.												
Budget Request for: MOUD SERVICES: September 20, 2024 through September 29, 2026												
Direct Cost Rate (if applicable) 0.44%												
Line Item	9/30/24-6/30/25			7/1/25-9/29/25			9/30/25-6/30/26			7/1/26-9/29/26		
	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost Funded by DHHS	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS	Total Program Cost	Program Cost - Contractor Share/ Match	Program Cost - Funded by DHHS
1. Salary & Wages	\$241,263	\$161,370	\$79,893	\$79,918	\$53,287	\$26,631	\$240,341	\$158,858	\$81,483	\$80,448	\$53,287	\$27,161
2. Fringe Benefits	\$24,210	\$0	\$24,210	\$8,070	\$0	\$8,070	\$24,696	\$0	\$24,696	\$8,229	\$0	\$8,229
3. Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. Equipment												
Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(a) Supplies - Educational	\$320	\$0	\$320	\$80	\$0	\$80	\$315	\$0	\$315	\$70	\$0	\$70
5.(b) Supplies - Lab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.(c) Supplies - Pharmacy	\$8,200	\$0	\$8,200	\$2,700	\$0	\$2,700	\$7,063	\$0	\$7,063	\$2,330	\$0	\$2,330
5.(d) Supplies - Medical	\$6,250	\$0	\$6,250	\$2,100	\$0	\$2,100	\$5,175	\$0	\$5,175	\$1,800	\$0	\$1,800
5.(e) Supplies - Office	\$4,500	\$0	\$4,500	\$1,500	\$0	\$1,500	\$4,050	\$0	\$4,050	\$1,350	\$0	\$1,350
6. Travel	\$495	\$0	\$495	\$180	\$0	\$180	\$536	\$0	\$536	\$165	\$0	\$165
7. Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. (a) Other - Marketing/Communications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. (b) Other - Education and Training	\$680	\$0	\$680	\$255	\$0	\$255	\$582	\$0	\$582	\$195	\$0	\$195
8. (c) Other - Other (specify below)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other - Occupancy	\$24,597	\$0	\$24,597	\$8,199	\$0	\$8,199	\$25,200	\$0	\$25,200	\$8,400	\$0	\$8,400
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (please specify)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Subrecipient Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Direct Costs	\$310,515	\$161,370	\$149,145	\$103,002	\$53,287	\$49,715	\$307,958	\$158,858	\$149,100	\$102,987	\$53,287	\$49,700
Total Indirect Costs	\$855	\$0	\$855	\$285	\$0	\$285	\$900	\$0	\$900	\$300	\$0	\$300
Subtotals	\$311,370	\$161,370	\$150,000	\$103,287	\$53,287	\$50,000	\$308,858	\$158,858	\$150,000	\$103,287	\$53,287	\$50,000
									TOTAL			\$400,000

Contractor Initials: 
 Date: 2/13/2025

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SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

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- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
 - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

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

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

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SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

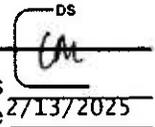
This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to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

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SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

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SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. The Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
3. The Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
4. The Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
5. The Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
6. The Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
7. The Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
8. The Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
9. 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
10. 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

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

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

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

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

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SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

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SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC. Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

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Exhibit D
Federal Requirements

Contractor's Initials

Date 2/13/2025

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New Hampshire Department of Health and Human Services Exhibit D – Federal Requirements

FORM A

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

1. The UEI (SAM.gov) number for your entity is: N3LLV2BKLN7
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here
If the answer to #2 above is YES, please answer the following:

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

NO YES

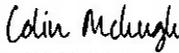
If the answer to #3 above is YES, stop here
If the answer to #3 above is NO, please answer the following:

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

Name: _____	Amount: _____

Contractor Name: Southern NH Health

2/13/2025
Date: _____

DocuSigned by:

 Name: Colin McHugh
 Title: President & CEO

New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

A. Definitions

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

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

2. The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

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

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

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

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Exhibit E

DHHS Information Security Requirements

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

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

V. LOSS REPORTING

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

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

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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New Hampshire Department of Health and Human Services

Exhibit E

DHHS Information Security Requirements

4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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New Hampshire Department of Health and Human

Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity," The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) **Definitions**

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
 "Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

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

- a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including ~~but not~~

Exhibit F

Business Associate Agreement
Page 1 of 5

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New Hampshire Department of Health and Human

Exhibit F

limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, according to the terms set forth in paragraph c. and d. below;
 - III. According to the HIPAA minimum necessary standard;
 - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
 - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

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New Hampshire Department of Health and Human

Exhibit F

security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
 - III. Whether the protected health information was actually acquired or viewed; and
 - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
 - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
 - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
 - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
 - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI^{OS} in

Exhibit F

Contractor Initials

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Exhibit F

accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
 - n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:

<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations ^{used,}

Exhibit F

Contractor Initials AM



New Hampshire Department of Health and Human

Exhibit F

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.I., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services

Southern NH Health

The State

Name of the Contractor

DocuSigned by: Katja S. Fox

DocuSigned by: Colin Mchugh

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Colin Mchugh

Name of Authorized Representative

Name of Authorized Representative

Director

President & CEO

Title of Authorized Representative

Title of Authorized Representative

2/19/2025

2/13/2025

Date

Date

Exhibit F

Contractor Initials CM

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 08, 1998. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 291619

Certificate Number: 0007055619



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 17th day of February A.D. 2025.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Craig Fitzgerald, hereby certify that:

1. I am a duly elected Clerk/Secretary/Officer of Southern New Hampshire Health System, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Trustees, duly called and held on February 18, 2025 at which a quorum of the Trustees was present and voting.

VOTED: That Colin McHugh, President/CEO and Kenneth Matsis, Chief Financial Officer, are duly authorized on behalf of Southern New Hampshire Health System, Inc., to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 18 Feb 25



Signature of Elected Officer

Name: Craig Fitzgerald

Title: Chair, Board of Trustees



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
02/18/2025

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

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

PRODUCER Willis Towers Watson Northeast, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	CONTACT NAME: WTW Certificate Center PHONE (A/C, No, Ext): 1-877-945-7378 FAX (A/C, No): 1-888-467-2378 E-MAIL ADDRESS: certificates@wtwco.com														
INSURED Southern New Hampshire Health System, Inc. 8 Prospect Street P.O. Box 2014 Nashua, NH 03061	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Elliot Health System</td> <td style="text-align: center;">C2753</td> </tr> <tr> <td>INSURER B: Sentry Insurance Company</td> <td style="text-align: center;">24988</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Elliot Health System	C2753	INSURER B: Sentry Insurance Company	24988	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER:** W37815742 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS														
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			SELF INSURED TRUST	07/01/2024	07/01/2025	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>MED EXP (Any one person)</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>PERSONAL & ADV INJURY</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>GENERAL AGGREGATE</td><td style="text-align: right;">\$ 3,000,000</td></tr> <tr><td>PRODUCTS - COMP/OP AGG</td><td style="text-align: right;">\$ 0</td></tr> <tr><td> </td><td style="text-align: right;">\$</td></tr> </table>	EACH OCCURRENCE	\$ 1,000,000	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 0	MED EXP (Any one person)	\$ 0	PERSONAL & ADV INJURY	\$ 0	GENERAL AGGREGATE	\$ 3,000,000	PRODUCTS - COMP/OP AGG	\$ 0		\$
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B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	90-15563-001	01/01/2025	01/01/2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><input checked="" type="checkbox"/> PER STATUTE</td> <td><input type="checkbox"/> OTHER</td> <td></td> </tr> <tr><td>E.L. EACH ACCIDENT</td><td style="text-align: right;">\$</td><td style="text-align: right;">1,000,000</td></tr> <tr><td>E.L. DISEASE - EA EMPLOYEE</td><td style="text-align: right;">\$</td><td style="text-align: right;">1,000,000</td></tr> <tr><td>E.L. DISEASE - POLICY LIMIT</td><td style="text-align: right;">\$</td><td style="text-align: right;">1,000,000</td></tr> </table>	<input checked="" type="checkbox"/> PER STATUTE	<input type="checkbox"/> OTHER		E.L. EACH ACCIDENT	\$	1,000,000	E.L. DISEASE - EA EMPLOYEE	\$	1,000,000	E.L. DISEASE - POLICY LIMIT	\$	1,000,000		
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E.L. DISEASE - POLICY LIMIT	\$	1,000,000																			

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

CERTIFICATE HOLDER State of New Hampshire Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Patricia A. Fry</i>
---	--

Southern New Hampshire Health

Mission

Why We Exist

Vision

Our Aspiration

Values

The Essence of Who We Are

Work as One, Speak Up, Raise the Bar, Own It and Innovate Now.

Mission

Southern New Hampshire Health is dedicated to providing exceptional care that improves the health and well-being of individuals and the communities we serve.

Vision

Southern New Hampshire Health, a member of SolutionHealth, is a premier integrated health care delivery system focused on value innovation and providing superior patient experience through highly engaged dedicated care teams leveraging the latest technology.

Values: Patient Centered

Respect

We respect YOU. We listen to how YOU feel and understand YOUR concerns. We respect one another as colleagues, caregivers and people.

Accountability

We come together collectively and look beyond the individual. We are stewards of our resources to optimize your health and wellbeing, mind, body and spirit.

Compassion

We care for your family like our own. We truly embody, caring people, inspiring health and wellness.

Commitment

We are committed to excellence in everything we do. We are true partners in health, upholding the highest standards of safety, quality, and deliver exceptional experience and empower healthier lifestyles throughout our community.

KEY RESULTS FRAMEWORK

Optimize What We Do Today...Innovate For The Future

Value



- Enhanced Margin
- New Models of Care, including Behavioral Health care

Quality



- CMS 4 Stars
- ACO Quality Performance

Growth



- Ambulatory Encounters
- Surgical Volume
- Local Care

Engagement



- EpicOne
- Employee, Provider and Patient Satisfaction
- Workforce Development



Cultural Beliefs

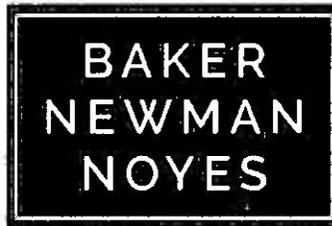
WORK AS ONE: I share my talents and strengths to advance OUR mission.

SPEAK UP: I communicate openly, candidly, and with respect for the viewpoint of others.

RAISE THE BAR: I continuously improve to achieve the highest quality in all I do.

OWN IT: I take accountability to connect everything I do to deliver OUR results.

INNOVATE NOW: I inspire and embrace innovation to transform lives.



Southern New Hampshire Health System, Inc.

Consolidated Financial Statements and Other Financial Information

*For the Years Ended June 30, 2024 and 2023
With Independent Auditors' Report*

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com



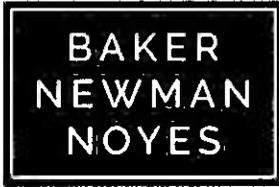
SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

**CONSOLIDATED FINANCIAL STATEMENTS
AND OTHER FINANCIAL INFORMATION**

For the Years Ended June 30, 2024 and 2023

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Baker Newman & Noyes LLC
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800.244.7444 | www.bnn CPA.com



INDEPENDENT AUDITORS' REPORT

Board of Trustees
Southern New Hampshire Health System, Inc.

Opinion

We have audited the consolidated financial statements of Southern New Hampshire Health System, Inc. (the System) which comprise the consolidated balance sheets as of June 30, 2024 and 2023, the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

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

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

Board of Trustees
Southern New Hampshire Health System, Inc.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Baku Newman & Noyes LLC

Manchester, New Hampshire
October 22, 2024

LIABILITIES AND NET ASSETS

	<u>2024</u>	<u>2023</u>
Current liabilities:		
Accounts payable and other accrued expenses	\$ 21,435,521	\$ 25,073,939
Accrued compensation and related taxes	26,401,687	22,862,663
Accrued interest payable	497,860	521,760
Amounts due to affiliates (note 1)	352,847	514,108
Amounts due to SolutionHealth, Inc. (note 1)	10,374,625	5,085,498
Amounts payable to third-party payors (note 3)	14,730,822	18,506,276
Current portion of operating lease liabilities (note 11)	1,509,961	1,379,122
Current portion of long-term debt and finance lease liabilities (notes 8 and 11)	5,347,794	5,184,372
Borrowings under line of credit agreement (notes 8 and 11)	<u>10,000,000</u>	<u>10,000,000</u>
Total current liabilities	90,651,117	89,127,738
Other liabilities (notes 2 and 9)	62,806,387	58,204,213
Operating lease liabilities, less current portion (note 11)	12,394,533	11,128,670
Long-term debt and finance lease liabilities, less current portion and net of unamortized financing costs (notes 8 and 11)	56,891,789	62,535,144
Net assets:		
Without donor restrictions	264,439,503	242,491,590
With donor restrictions (note 6)	<u>5,057,365</u>	<u>4,922,324</u>
	<u>269,496,868</u>	<u>247,413,914</u>
Total liabilities and net assets	<u>\$492,240,694</u>	<u>\$468,409,679</u>

See accompanying notes.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

CONSOLIDATED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operating revenue:		
Patient service revenue (note 3)	\$455,735,361	\$399,213,419
Disproportionate share hospital revenue (note 14)	19,476,807	15,264,195
Interest and dividends (note 5)	1,422,396	1,757,436
Other revenue (notes 2 and 3)	13,808,494	11,338,989
Net assets released from restriction for operations	<u>36,380</u>	<u>—</u>
Total operating revenue	490,479,438	427,574,039
Operating expenses (note 10):		
Salaries and wages	219,346,139	212,315,384
Employee benefits (notes 2 and 9)	44,429,503	36,693,018
Supplies and other expenses (note 1)	184,970,283	162,360,205
Depreciation	16,808,270	17,396,275
New Hampshire Medicaid enhancement tax (note 14)	15,245,170	13,348,555
Interest (note 8)	<u>3,029,711</u>	<u>2,647,565</u>
Total operating expenses	<u>483,829,076</u>	<u>444,761,002</u>
Income (loss) from operations	6,650,362	(17,186,963)
Nonoperating gains (losses):		
Investment income (note 5)	23,991,421	11,466,276
Contributions, nonoperating revenues and other net losses	(199,591)	(418)
Net periodic pension loss (note 9)	<u>(1,564,197)</u>	<u>(971,451)</u>
Total nonoperating gains, net	<u>22,227,633</u>	<u>10,494,407</u>
Excess (deficiency) of revenues and nonoperating gains over expenses	28,877,995	(6,692,556)
Transfers to SolutionHealth, Inc.	(7,500,000)	(11,285,430)
Pension adjustment (note 9)	509,918	787,449
Net assets released from restriction for capital purchases	<u>60,000</u>	<u>1,009,952</u>
Increase (decrease) in net assets without donor restrictions	21,947,913	(16,180,585)
Contributions of net assets with donor restrictions	231,421	113,497
Net assets released from restriction for capital purchases	(60,000)	(1,009,952)
Net assets released from restriction for operations	<u>(36,380)</u>	<u>—</u>
Increase (decrease) in net assets with donor restrictions	<u>135,041</u>	<u>(896,455)</u>
Increase (decrease) in net assets	22,082,954	(17,077,040)
Net assets at beginning of year	<u>247,413,914</u>	<u>264,490,954</u>
Net assets at end of year	<u>\$269,496,868</u>	<u>\$247,413,914</u>

See accompanying notes.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operating activities and net gains and losses:		
Increase (decrease) in net assets	\$ 22,082,954	\$(17,077,040)
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities and net gains:		
Net gains on investments	(22,026,208)	(9,229,973)
Depreciation	16,808,270	17,396,275
Transfers to SolutionHealth, Inc.	7,500,000	11,285,430
Restricted gifts and bequests	(231,421)	(113,497)
Pension adjustment	(509,918)	(787,449)
Bond premium and issuance cost amortization	(272,445)	(289,102)
Changes in cash from certain working capital and other items:		
Accounts receivable	(5,116,779)	(149,631)
Inventories, prepaid expenses and other assets	3,651,241	(4,977,346)
Amounts due to affiliates	(161,261)	514,108
Amounts due to/from SolutionHealth, Inc.	5,934,437	(9,694,744)
Accounts payable, other accrued expenses and other liabilities	(5,272,214)	4,109,379
Accrued compensation and related taxes	3,539,024	(4,786,573)
Amounts payable to third-party payors	<u>(3,775,454)</u>	<u>(4,992,612)</u>
Net cash provided (used) by operating activities and net gains	22,150,226	(18,792,775)
Investing activities:		
Purchases of property, plant and equipment	(7,641,312)	(13,697,159)
Increase in funds held by trustee	(67,620)	(71,108)
Net sale of investments	<u>1,822,659</u>	<u>42,352,663</u>
Net cash (used) provided by investing activities	(5,886,273)	28,584,396
Financing activities:		
Payment of long-term debt and finance lease liabilities	(5,207,488)	(6,612,406)
Payment of borrowings under line of credit agreement	(19,000,000)	(23,000,000)
Proceeds from borrowings under line of credit agreement	19,000,000	28,000,000
Transfers to SolutionHealth, Inc.	(7,500,000)	(11,285,430)
Restricted gifts and bequests	<u>231,421</u>	<u>113,497</u>
Net cash used by financing activities	<u>(12,476,067)</u>	<u>(12,784,339)</u>
Increase (decrease) in cash and cash equivalents	3,787,886	(2,992,718)
Cash and cash equivalents at beginning of year	<u>3,396,018</u>	<u>6,388,736</u>
Cash and cash equivalents at end of year	<u>\$ 7,183,904</u>	<u>\$ 3,396,018</u>

Supplemental disclosure for noncash transactions:

See note 11 with respect to certain noncash activities related to leases.

See accompanying notes.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

1. Organization

Southern New Hampshire Health System, Inc. is a not-for-profit entity organized under New Hampshire law to support Southern New Hampshire Medical Center and Affiliate (the Medical Center) and Foundation Medical Partners, Inc. (the Foundation), collectively referred to as "the System." Both the Medical Center and the Foundation are not-for-profit entities, established to provide medical services to the people of the greater Nashua area. The Medical Center also includes a wholly-owned affiliate, the Surgery Center of Greater Nashua (the Surgery Center), a not-for-profit corporation organized under New Hampshire law to provide a wide range of ambulatory surgical services.

In December 2019, Board of Trustees of the System voted to establish the Legacy Trust of Southern New Hampshire Health, Inc. (the Legacy Trust). The Legacy Trust is organized as a New Hampshire nonprofit corporation. The Legacy Trust was established in order to support the current, ongoing and future resource needs of the System.

The sole corporate member of the System is SolutionHealth, Inc. SolutionHealth, Inc. performs certain administrative services on behalf of the System such as marketing, human resource functions, information technology services, finance and accounting, and materials management. These services are allocated and billed to the System on a monthly basis. For the years ended June 30, 2024 and 2023, allocated amounts totaled \$57,533,207 and \$49,467,057, respectively, which were comprised of expenses related to the administrative services noted above, as well as supplies and other expenses. Net amounts due to SolutionHealth, Inc. for these services total \$10,374,625 and \$4,440,188 as of June 30, 2024 and 2023, respectively, and are included in amounts due to/from SolutionHealth, Inc. on the accompanying consolidated balance sheets.

The System also participates in certain other strategic affiliation and joint operating agreements with outside entities. Amounts due to other affiliated entities as of June 30, 2024 and 2023 total \$352,847 and \$514,108, respectively, and are included within amounts due to affiliates in the accompanying consolidated balance sheets.

2. Significant Accounting Policies

Principles of Consolidation

These consolidated financial statements include the accounts of the System, which has no separate assets, liabilities, or operations other than its interests in the Medical Center inclusive of the Surgery Center, Foundation and the Legacy Trust, which fully eliminate in consolidation. All other significant intercompany accounts and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates are used in the areas of accounts receivable, alternative investment funds, insurance costs, employee benefit plans, third-party payor settlements and contingencies. It is reasonably possible that actual results could differ from those estimates.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

2. Significant Accounting Policies (Continued)

Net Assets With Donor Restrictions

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

Except for contributions related to capital purchases, donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying consolidated financial statements.

Performance Indicator

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of health care services are reported as operating revenue and expenses. Peripheral transactions are reported as nonoperating gains or losses.

The consolidated statements of operations and changes in net assets includes excess (deficiency) of revenues and nonoperating gains over expenses. Changes in net assets without donor restrictions which are excluded from excess (deficiency) of revenues and nonoperating gains over expenses, consistent with industry practice, include pension adjustments, releases of net assets from restriction for capital purposes, and transfers to affiliates.

Income Taxes

The System, Medical Center, Surgery Center, Legacy Trust and Foundation are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code, and are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. Management evaluated the System's tax positions and concluded the System has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment to the consolidated financial statements.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

Years Ended June 30, 2024 and 2023

2. Significant Accounting Policies (Continued)**Patient Service Revenue**

Revenues generally relate to contracts with patients in which the System's performance obligations are to provide health care services to patients. Revenues are recorded during the period obligations to provide health care services are satisfied. Performance obligations for inpatient services are generally satisfied over a period of days. Performance obligations for outpatient services are generally satisfied over a period of less than one day. The contractual relationships with patients, in most cases, also involve a third-party payor (Medicare, Medicaid, managed care health plans and commercial insurance companies, including plans offered through the health insurance exchanges) and the transaction prices for the services provided are dependent upon the terms provided by Medicare and Medicaid or negotiated with managed care health plans and commercial insurance companies, the third-party payors. The payment arrangements with third-party payors for the services provided to related patients typically specify payments at amounts less than standard charges. Medicare generally pays for inpatient and outpatient services at prospectively determined rates based on clinical, diagnostic and other factors. Services provided to patients having Medicaid coverage are generally paid at prospectively determined rates per discharge, per identified service or per covered member. Agreements with commercial insurance carriers, managed care and preferred provider organizations generally provide for payments based upon predetermined rates per diagnosis, per diem rates or discounted fee-for-service rates. Management continually reviews the revenue recognition process to consider and incorporate updates to laws and regulations and the frequent changes in managed care contractual terms resulting from contract renegotiations and renewals.

The collection of outstanding receivables for Medicare, Medicaid, managed care payers, other third-party payors and patients is the System's primary source of cash and is critical to its operating performance. The primary collection risks relate to uninsured patient accounts, including patient accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but patient responsibility amounts (deductibles and copayments) remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities that represent a majority of hospital revenues and accounts receivable (the "hindsight analysis") as a primary source of information in estimating the collectibility of accounts receivable. Management performs the hindsight analysis regularly, utilizing rolling twelve-months accounts receivable collection and write-off data. Management believes its regular updates to the estimated implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations. At June 30, 2024 and 2023, estimated implicit price concessions of \$15,801,707 and \$10,773,991, respectively, had been recorded as reductions to accounts receivable balances to enable the System to record revenues and accounts receivable at the estimated amounts expected to be collected.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

2. Significant Accounting Policies (Continued)

Charity Care

The System has a formal charity care policy under which patient care is provided without charge or at amounts less than its established rates to patients who meet certain criteria. The System does not pursue collection of amounts determined to qualify as charity care and, therefore, they are not reported as revenue. The System determines the costs associated with providing charity care by calculating a ratio of cost to gross charges, and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for free care.

Cash and Cash Equivalents

Cash and cash equivalents include short-term investments and secured repurchase agreements which have an original maturity of three months or less when purchased.

The System maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The System has not experienced any losses on such accounts.

Accounts Receivable

Under the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*, when an unconditional right to payment exists, subject only to the passage of time, the right is treated as a receivable. Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. Estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than allowance for doubtful accounts.

Inventories

Inventories of supplies and pharmaceuticals are carried at the lower of cost (determined by a weighted average method) or net realizable value.

Funds Held by Trustee

Funds held by trustee are recorded at fair value and are comprised of short-term investments.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

2. Significant Accounting Policies (Continued)

Investments and Investment Income

Investments are measured at fair value in the consolidated balance sheets. The fair value of debt securities and marketable equity securities are based on quoted market prices. The System carries alternative investments at net asset value (NAV), which estimates fair value as determined by management based upon valuations provided by the respective fund managers or general partners. Alternative investments include private equity, venture capital, hedge funds, and real estate. The System's investments are subject to various risks, such as interest rate, credit, and overall market volatility, which may substantially impact the value of such investments at any given time. Interest and dividend income on unlimited use investments and operating cash is reported within operating revenues. Investment income or loss on assets whose use is limited (including gains and losses on investments, and interest and dividends) is included in the excess (deficiency) of revenues and nonoperating gains over expenses as the System has elected to reflect changes in the fair value of investments and assets whose use is limited, including both increases and decreases in value, in nonoperating gains or losses unless the income or loss is restricted by donor or law, in which case it is reported as an increase or decrease in net assets with donor restrictions.

Endowment, Investment and Spending Policies

In accordance with the *Uniform Prudent Management of Institutional Funds Act* (UPMIFA), the System considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the fund; (b) the purpose of the organization and the donor-restricted endowment fund; (c) general economic conditions; (d) the possible effect of inflation and deflation; (e) the expected total return from income and the appreciation of investments; (f) other resources of the organization; and (g) the investment policies of the organization.

The goal of the board designated funds is to support the System's future capital expenditures and other major program needs, and to generally increase the financial strength of the System. In addition to occasional capital expenditures, board-designated funds are invested in a prudent manner with regard to preserving principal while providing reasonable returns.

The goal of the endowment funds is to provide a source of financial support to the System's patient care activities. The endowment funds are invested in a prudent manner with regard to preserving principal while providing reasonable returns. The System appropriates earnings from the endowment funds to offset the costs of patient care activities according to the intent of the donor. The System's spending policy sets the total amount of funds that will be released for annual use to be capped at a maximum spend rate of 7% of the total balance of donor restricted funds.

To satisfy its long-term rate-of-return objectives, the System relies on a total return strategy in which investment returns are achieved through both capital appreciation and current yield. The System targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term objective within prudent risk constraints.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

2. Significant Accounting Policies (Continued)

Property, Plant and Equipment

The investments in property, plant and equipment assets are stated at cost less accumulated depreciation. The System's policy is to capitalize expenditures for major improvements and charge maintenance and repairs currently for expenditures which do not extend the lives of the related assets. The provision for depreciation has been computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives, which have generally been determined by reference to the recommendations of the American Hospital Association.

Leases

At the inception of an arrangement, the System determines whether the arrangement is, or contains, a lease based on the unique facts and circumstances present in the arrangement. A lease is a contract, or part of a contract, that conveys the right to control the use of identified property, plant, or equipment (an identified asset) for a period of time in exchange for consideration. The System determines if the contract conveys the right to control the use of an identified asset for a period of time. The System assesses throughout the period of use whether the System has both of the following: (1) the right to obtain substantially all of the economic benefits from use of the identified asset, and (2) the right to direct the use of the identified asset. This determination is reassessed if the terms of the contract are changed.

Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Leases with a term greater than one year are recognized on the balance sheet as right-of-use assets and lease obligations, as applicable.

The interest rate implicit in lease contracts is typically not readily determinable. As a result, the System has elected to utilize a risk-free rate as the rate to discount lease payments.

Lease liabilities are initially recorded based on the present value of lease payments over the expected remaining lease term. Lease payments are comprised of fixed and in-substance fixed contract consideration. The System has made a policy election not to separate lease components, non-lease components, and noncomponents. The right-of-use asset is based on the lease liability, adjusted for certain items such as lease prepayments or lease incentives received. Finance lease assets are amortized on a straight-line basis, with interest costs reported separately, over the lesser of the useful life of the leased asset or lease term. Operating lease expense is recognized on a straight-line basis. Variable lease payments are expensed as incurred.

The System assesses at the commencement of a lease any options to extend or terminate the lease agreement, and will include in the lease term any extensions or renewals which it determines it is reasonably certain to exercise. Assumptions made at the lease commencement date are re-evaluated upon the occurrence of certain events, including a lease modification. A lease modification results in a separate contract when the modification grants the lessee an additional right-of-use not included in the original lease and when lease payments increase commensurate with the standalone price for the additional right-of-use. When a lease modification results in a separate contract, it is accounted for in the same manner as a new lease.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

Years Ended June 30, 2024 and 2023

2. Significant Accounting Policies (Continued)**Unamortized Financing Costs**

Expenses incurred in obtaining long-term financing are being amortized to interest expense using the straight-line method, which approximates the effective interest method, over the repayment period of the related debt obligation. Unamortized financing costs are presented as a reduction of long-term debt on the accompanying consolidated balance sheets.

Retirement and Deferred Compensation Plans

The Medical Center has a noncontributory defined benefit pension plan that prior to October 8, 2011 covered all qualified employees. The benefits were based on years of service and the employee's average monthly earnings during the period of employment. The Medical Center's policy is to contribute to the plan an amount which meets the funding standards required under the *Employee Retirement Income Security Act of 1974* (ERISA). See note 9.

The System also sponsors retirement savings plans (a 401(a) plan and a 403(b) plan) available to employees depending upon certain service requirements. Eligible employees can contribute up to 100% of their total salary to the plans, subject to Internal Revenue Service limitations. The System provides a tiered matching contribution up to the first 6% of the employee contribution. The System also has a discretionary employer core contribution with the level to be reviewed annually. Contributions to these plans made by the System and recorded as expense for the years ended June 30, 2024 and 2023 were \$7,927,449 and \$8,126,480, respectively.

The System sponsors deferred compensation plans for certain qualifying employees. The amounts ultimately due to the employees are to be paid upon the employees attaining certain criteria, including age. At June 30, 2024 and 2023, approximately \$46,522,000 and \$39,800,000, respectively, is reflected in both assets whose use is limited and in other long-term liabilities related to such agreements.

Employee Fringe Benefits

The System has an "earned time" plan. Under this plan, each employee "earns" paid leave for each period worked. These hours of paid leave may be used for vacations, holidays or illnesses. Hours earned but not used are vested with the employee, subject to certain limits, and are paid to the employee upon termination. The System accrues a liability for such paid leave as it is earned.

Professional and General Liability Contingencies

The System has been and is insured against professional and general liability contingencies under claims-made insurance policies. A claims-made policy provides specific coverage for claims made during the policy period. Effective July 1, 2023, the System changed coverage to higher retention limits for professional and general liability contingencies to \$2 million per occurrence and \$12 million per policy year. The System also maintains certain excess professional and general liability insurance policies to cover claims in excess of those retention levels. At June 30, 2024, there were no known professional and general liability claims outstanding for the System which, in the opinion of management, will be settled for amounts in excess of insurance coverage, nor were there any unasserted claims or incidents which required specific loss accruals. The System has established reserves to cover professional liability exposures for incurred but unpaid or unreported claims. The amounts of the reserves have been determined by actuarial consultants. The possibility exists, as a normal risk of doing business, that professional and general liability claims in excess of insurance coverage may be asserted against the System.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

2. Significant Accounting Policies (Continued)

At June 30, 2024 and 2023, the System recorded a liability of approximately \$9,066,000 and \$11,163,000, respectively, related to estimated professional liability losses. At June 30, 2024, approximately \$824,000 is included in accounts payable and other accrued expenses and approximately \$8,242,000 is included in other liabilities on the 2024 consolidated balance sheet. At June 30, 2023, amounts are included in other liabilities on the 2023 consolidated balance sheet. At June 30, 2024 and 2023, the System also recorded a receivable of approximately \$3,290,000 and \$7,391,000, respectively, related to estimated recoveries under insurance coverage for recoveries of the potential losses which is included in other assets on the consolidated balance sheets.

The System is involved in litigation and regulatory reviews arising in the ordinary course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the System's financial position, results of operations or cash flows.

Fair Value of Financial Instruments

The fair value of financial instruments is determined by reference to various market data and other valuation techniques as appropriate. Financial instruments consist of cash and cash equivalents, investments, accounts receivable, assets whose use is limited, accounts payable and estimated third-party payor settlements.

The fair value of all financial instruments approximates their relative book value as these financial instruments have short-term maturities or are recorded at fair value. See note 13.

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The COVID-19 pandemic significantly affected employees, patients, systems, communities and business operations, as well as the U.S. economy and financial markets. Under the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act), the System was able to defer payments of the employer portion of payroll tax incurred during the pandemic, allowing half of such payroll taxes to be deferred until December 2021 and the remaining half until December 2022. At June 30, 2022, the System had deferred balances of payroll taxes totaling \$3.1 million. Amounts were fully repaid during the year ended June 30, 2023.

During the fourth quarter of fiscal 2020, the System requested accelerated Medicare payments as provided for in the CARES Act, which allows for eligible health care facilities to request up to six months of advance Medicare payments for acute care hospitals or up to three months of advance Medicare payments for other health care providers. Since the declaration of the pandemic, the System had received approximately \$27.5 million from these accelerated Medicare payment requests. Recoupments totaling approximately \$21.9 million were made through fiscal 2022 and remaining amounts were repaid in full during the year ended June 30, 2023.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

2. Significant Accounting Policies (Continued)

The System also received approximately \$1,997,000 and \$273,000 related to the *Federal Emergency Management Agency's (FEMA) Public Assistance* grant program during the years ended June 30, 2024 and 2023, respectively. These payments are accounted for as government grants and are not subject to repayment, provided the System is able to comply with the conditions of the funding, including demonstrating that the distributions received have been used for healthcare-related expenses attributable to COVID-19. If the System is unable to attest to or comply with current or future terms and conditions of the grant, the System's ability to retain some or all of the distributions may be impacted.

The System will continue to monitor compliance with the terms and conditions of the FEMA funds and other potential assistance programs and available grants, and the impact of the pandemic on revenues and expenses. If the System is unable to attest to or comply with current or future terms and conditions, the System's ability to retain some or all of the distributions received may be impacted.

Reclassifications

Certain 2023 amounts have been reclassified to permit comparison with the 2024 consolidated financial statements presentation format.

Subsequent Events

Events occurring after the consolidated balance sheet date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated subsequent events through October 22, 2024, which is the date the consolidated financial statements were available to be issued.

3. Patient Service Revenues

An estimated breakdown of patient service revenue recognized from these major payor sources, is as follows for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Private payors (includes coinsurance and deductibles)	\$302,790,228	\$271,891,915
Medicaid	21,350,414	19,332,326
Medicare	130,177,131	106,550,591
Self-pay	<u>1,417,588</u>	<u>1,438,587</u>
	<u>\$455,735,361</u>	<u>\$399,213,419</u>

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

3. Patient Service Revenues (Continued)

The System maintains contracts with the Social Security Administration (Medicare) and the State of New Hampshire Department of Health and Human Services (Medicaid). The System is paid a prospectively determined fixed price for each Medicare and Medicaid inpatient acute care service depending on the type of illness or the patient diagnostic related group classification. Medicare's payment methodology for outpatient services is based upon a prospective standard rate for procedures performed or services rendered. Capital costs and certain Medicaid outpatient services are also reimbursed on a prospectively determined fixed price. The System receives payment for other Medicare and Medicaid inpatient and outpatient services on a reasonable cost basis which are settled with retroactive adjustments upon completion and audit of related cost reports. The percentage of patient service revenue earned from the Medicare and Medicaid programs was 29% and 5%, respectively, for the year ended June 30, 2024, and 27% and 5%, respectively, for the year ended June 30, 2023.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. The System believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoings. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. There is at least a reasonable possibility that recorded amounts could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known. Such differences increased patient service revenue by approximately \$5,033,000 and \$2,891,000 for the years ended June 30, 2024 and 2023, respectively.

The System also maintains contracts with Anthem Health Plans of New Hampshire, managed care providers and various other payors which reimburse the System for services based on charges with varying discount levels.

The System does not pursue collection of amounts determined to qualify as charity care, therefore, they are not reported as revenues.

4. Concentration of Credit Risk

The System grants credit without collateral to its patients, most of whom are local area residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors was as follows at June 30:

	<u>2024</u>	<u>2023</u>
Medicare	36%	38%
Medicaid	9	10
Private payors	40	39
Self-pay	<u>15</u>	<u>13</u>
	<u>100%</u>	<u>100%</u>

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

5. Investments and Assets Whose Use is Limited

Investments and assets whose use is limited, which are recorded at fair value are reported in the accompanying consolidated balance sheets as follows at June 30:

	<u>2024</u>	<u>2023</u>
Funds held by trustee	\$ 2,405,375	\$ 2,337,755
Investments	102,079,244	90,881,891
Employee benefit plans and other	46,521,741	39,799,753
Board designated and donor-restricted	<u>123,474,420</u>	<u>114,468,224</u>
	<u>\$274,480,780</u>	<u>\$247,487,623</u>

The composition of investments and assets whose use is limited at fair value is set forth in the following table at June 30:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 4,349,861	\$ 2,887,711
Fixed income securities	42,800,475	38,849,779
Marketable equity securities	74,908,156	68,331,889
Alternative investments measured at NAV	105,900,547	97,618,491
Employee benefit plans	<u>46,521,741</u>	<u>39,799,753</u>
	<u>\$274,480,780</u>	<u>\$247,487,623</u>

See note 13 for additional information with respect to fair values.

Investments, board designated and donor-restricted investments are comprised of the following at June 30:

	<u>2024</u>	<u>2023</u>
Investments	\$102,079,244	\$ 90,881,891
Board designated for capital, working capital and community service	118,417,055	109,545,900
Donor-restricted	<u>5,057,365</u>	<u>4,922,324</u>
	<u>\$225,553,664</u>	<u>\$205,350,115</u>

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

5. Investments and Assets Whose Use is Limited (Continued)

Unrestricted investment income and gains on investments are summarized as follows at June 30:

	<u>2024</u>	<u>2023</u>
Operating interest and dividend income	\$ 1,422,396	\$ 1,757,436
Other interest and dividend income, net	1,965,213	2,236,303
Net gains on investments	<u>22,026,208</u>	<u>9,229,973</u>
Nonoperating investment income	<u>23,991,421</u>	<u>11,466,276</u>
Total investment gain	<u>\$25,413,817</u>	<u>\$ 13,223,712</u>

All board designated and donor-restricted investment income and gains including unrealized gains are included as part of nonoperating gains, net in the accompanying consolidated statements of operations and changes in net assets.

6. Net Assets With Donor Restrictions

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

	<u>2024</u>	<u>2023</u>
Purpose restriction:		
Equipment and capital improvements	\$ 672,790	\$ 537,749
Education and scholarships	193,481	193,481
Designated for certain communities	325,397	325,397
Clark Fund – endoscopy and education	<u>1,500,184</u>	<u>1,500,184</u>
	2,691,852	2,556,811
Perpetual in nature:		
Investments, gains and income from which is donor restricted	<u>2,365,513</u>	<u>2,365,513</u>
Total net assets with donor restrictions	<u>\$5,057,365</u>	<u>\$4,922,324</u>

Net assets with donor restrictions are managed in accordance with donor intent and are invested in various portfolios.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

7. Property, Plant and Equipment

A summary of property, plant and equipment follows at June 30:

	<u>2024</u>	<u>2023</u>
Land and land improvements	\$ 20,890,490	\$ 21,212,701
Buildings and fixed equipment	200,118,622	199,167,034
Major movable equipment and software	173,875,819	169,363,879
Construction and information technology projects in progress	<u>2,042,004</u>	<u>10,752,326</u>
	396,926,935	400,495,940
Less accumulated depreciation	<u>(267,191,186)</u>	<u>(261,593,233)</u>
	<u>\$ 129,735,749</u>	<u>\$ 138,902,707</u>

8. Long-Term Debt and Finance Lease Liabilities

Long-term debt and finance lease liabilities consist of the following at June 30:

	<u>2024</u>	<u>2023</u>
New Hampshire Health and Education Facilities Authority (the Authority):		
Series 2016 Revenue Bonds with interest ranging from 3.0% to 5.0% per year. Principal and sinking fund installments are required in amounts ranging from \$2,500,000 to \$4,270,000 through October 1, 2037	\$46,140,000	\$48,530,000
Unamortized original issue premium	2,310,779	2,620,750
2019 tax-exempt equipment lease financing with a fixed interest rate of 1.92% with required monthly principal payments ranging from \$203,366 to \$224,198 through August 30, 2029	13,245,529	15,660,725
Equipment lease financing with required monthly principal payments of \$5,833 through December 2026	280,000	280,000
Equipment lease financing with required monthly payments of \$34,428 through July 2025	<u>523,850</u>	<u>926,142</u>
	62,500,158	68,017,617
Less unamortized financing costs	<u>(260,575)</u>	<u>(298,101)</u>
Less current portion	<u>(5,347,794)</u>	<u>(5,184,372)</u>
	<u>\$56,891,789</u>	<u>\$62,535,144</u>

The Obligated Group for the Series 2016 bonds is comprised of the System and the Medical Center. However, the System has no revenues, expenses or net assets independent of the Medical Center or the Foundation.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

8. Long-Term Debt and Finance Lease Liabilities (Continued)

No debt service reserve funds are required under the Series 2016 bonds so long as the Medical Center meets certain debt covenants. The funds held by the trustee are comprised of the following at June 30:

	<u>2024</u>	<u>2023</u>
Debt service principal fund – Series 2016	\$ 1,898,083	\$ 1,809,365
Debt service interest fund – Series 2016	<u>507,292</u>	<u>528,390</u>
Total funds held by trustee	<u>\$ 2,405,375</u>	<u>\$ 2,337,755</u>

The Medical Center's revenue bonds agreement with the Authority grants the Authority a security interest in the Medical Center's gross receipts. In addition, under the terms of the agreement, the Medical Center is required to meet certain covenant requirements. At June 30, 2024, the Medical Center was in compliance with these requirements.

Aggregate annual principal payments required under the bonds and equipment financing agreements for each of the five years ending June 30, 2025 - 2029 are approximately \$5,348,000, \$5,538,000, \$5,273,000, \$5,423,000, and \$5,588,000, respectively.

Interest paid on long-term debt totaled \$3,053,611 and \$2,670,515 for the years ended June 30, 2024 and 2023, respectively.

The System entered into a revolving line of credit agreement with a bank on May 1, 2020 for \$25,000,000. The line of credit is available through May 21, 2025, with the option to renew. The line of credit agreement bears interest at the greater of 1.45% or the Term Secured Overnight Financing Rate Daily Floating Rate (5.33% at June 30, 2024). An unused line of credit fee is equal to 0.15% per year. Outstanding borrowings totaled \$10,000,000 at June 30, 2024 and 2023.

9. Pension Plan

The following table presents a reconciliation of the beginning and ending balances of the Medical Center's defined benefit pension plan projected benefit obligation and the fair value of plan assets, and funded status of the plan at June 30:

	<u>2024</u>	<u>2023</u>
Changes in benefit obligations:		
Projected benefit obligation, beginning of year	\$(72,639,464)	\$(76,943,124)
Service cost	(238,174)	(123,126)
Interest cost	(3,653,175)	(3,457,418)
Benefits paid	7,964,885	4,191,888
Actuarial gain	<u>1,686,097</u>	<u>3,692,316</u>
Projected benefit obligations, end of year	<u>\$(66,879,831)</u>	<u>\$(72,639,464)</u>

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

9. Pension Plan (Continued)

	<u>2024</u>	<u>2023</u>
Changes in plan assets:		
Fair value of plan assets, beginning of year	\$ 65,418,137	\$ 69,905,799
Actual gain (loss) on plan assets	1,392,428	(295,774)
Employer contributions	201,879	-
Benefits paid	<u>(7,964,885)</u>	<u>(4,191,888)</u>
Fair value of plan assets, end of year	<u>\$ 59,047,559</u>	<u>\$ 65,418,137</u>
Funded status of the plan	<u>\$ (7,832,272)</u>	<u>\$ (7,221,327)</u>
Net accrued liability	<u>\$ (7,832,272)</u>	<u>\$ (7,221,327)</u>

Amounts recognized as pension adjustments in net assets without donor restrictions consist of the following at June 30:

	<u>2024</u>	<u>2023</u>
Net actuarial loss	<u>\$31,874,348</u>	<u>\$32,625,721</u>

The accumulated benefit obligation as of the plan's measurement date of June 30, 2024 and 2023, was \$66,879,831 and \$72,639,464, respectively.

The weighted-average assumptions used to determine the pension benefit obligation are as follows at June 30:

	<u>2024</u>	<u>2023</u>
Discount rate	5.46%	5.21%

Pension Plan Asset Fair Value Measurements

The fair values of the System's pension plan assets as of June 30, 2024 and 2023, by asset category, are as follows (see note 13 for level definitions):

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2024</u>				
Money market	\$ 1,223,360	\$ -	\$ -	\$ 1,223,360
Large cap equity	<u>-</u>	<u>4,403,522</u>	<u>-</u>	<u>4,403,522</u>
	<u>\$ 1,223,360</u>	<u>\$ 4,403,522</u>	<u>\$ -</u>	5,626,882
Investments measured at net asset value				<u>53,420,677</u>
				<u>\$59,047,559</u>

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

9. Pension Plan (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2023</u>				
Money market	\$ 574,298	\$ -	\$ -	\$ 574,298
International equity	-	1,126,159	-	1,126,159
Large cap equity	-	8,737,815	-	8,737,815
Mid cap equity	-	2,320,921	-	2,320,921
	<u>\$ 574,298</u>	<u>\$ 12,184,895</u>	<u>\$ -</u>	12,759,193
Investments measured at net asset value				<u>52,658,944</u>
				<u>\$65,418,137</u>

Net periodic pension loss includes the following components for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Administrative cost	\$ 238,174	\$ 123,126
Interest cost on projected benefit obligation	3,653,175	3,457,418
Expected return on plan assets	(3,333,572)	(3,602,099)
Recognized loss	<u>1,006,420</u>	<u>993,006</u>
Total loss	<u>\$ 1,564,197</u>	<u>\$ 971,451</u>

The weighted-average assumptions used to determine net periodic benefit cost are as follows for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Discount rate	5.21%	4.61%
Expected long-term rate of return on plan assets	5.30%	5.30%

Other changes in plan assets and benefit obligations recognized in adjustments to net assets without donor restrictions are as follows for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Net gain	<u>\$(509,918)</u>	<u>\$(787,449)</u>
Total recognized adjustment to net assets without donor restrictions	<u>\$(509,918)</u>	<u>\$(787,449)</u>

The estimated net loss for the defined benefit pension plan that will be amortized from net assets without donor restrictions into net periodic benefit cost over the next fiscal year is \$972,447.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

9. Pension Plan (Continued)

Plan Amendments

On August 15, 2011, the Board of Directors of the System resolved to freeze the defined benefit pension plan effective October 8, 2011. Any employee who was a participant of the plan on that date will continue as a participant. No other person will become a participant after that date. Benefits to participants also stopped accruing on October 8, 2011. This amendment impacted the present value of accumulated plan benefits by eliminating the increase due to annual benefit accruals. Also effective, October 8, 2011, the System provides qualifying employees with an additional 2% contribution under its existing defined contribution plan to supplement their retirement benefits.

Plan Assets

The primary investment objective of the Medical Center's retirement plan is to provide pension benefits for its members and their beneficiaries by ensuring a sufficient pool of assets to meet the plan's current and future benefit obligations. These funds are managed as permanent funds with disciplined longer-term investment objectives and strategies designed to meet cash flow requirements of the plan. Funds are managed in accordance with ERISA and all other regulatory requirements.

Management of the assets is designed to maximize total return while preserving the capital values of the fund, protecting the fund from inflation, and providing liquidity as needed for plan benefits. The objective is to provide a rate of return that meets inflation, plus 5.5%, over a long-term horizon.

The Plan aims to diversify its holdings among sectors, industries and companies. No more than 10% of the plan's portfolio, excluding U.S. Government obligations and cash, may be held in an individual company's stock or bonds.

A periodic review is performed of the pension plan's investment in various asset classes. The current asset allocation target is 50% to 70% equities, 30% to 50% fixed income, and 0% to 5% cash and other.

The Medical Center's pension plan weighted-average asset allocation by asset category is as follows at June 30:

	<u>2024</u>	<u>2023</u>
Marketable equity securities	10%	20%
Investments measured at net asset value	<u>90</u>	<u>80</u>
	<u>100%</u>	<u>100%</u>

Contributions

The Medical Center expects to voluntarily contribute \$1,700,000 to its pension plan in 2025. There is no minimum required contribution for 2025.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

9. Pension Plan (Continued)

Estimated Future Benefit Payments

The following benefit payments are expected to be paid as follows for the years ended June 30:

2025	\$ 4,281,069
2026	4,348,655
2027	4,490,439
2028	4,615,978
2029	4,750,571
Years 2030 – 2034	24,569,491

10. Functional Expenses

The Medical Center and the Foundation provide general health care services to residents within their geographic location. Expenses related to providing these services are as follows for years ended June 30:

	<u>Health Services</u>	<u>General and Administrative</u>	<u>Total</u>
<u>2024</u>			
Salaries and wages	\$207,100,929	\$ 12,245,210	\$219,346,139
Employee benefits	41,931,603	2,497,900	44,429,503
Supplies and other	124,850,217	60,120,066	184,970,283
Interest	2,252,590	777,121	3,029,711
Provider tax	15,245,170	-	15,245,170
Depreciation	<u>12,576,470</u>	<u>4,231,800</u>	<u>16,808,270</u>
	<u>\$403,956,979</u>	<u>\$ 79,872,097</u>	<u>\$483,829,076</u>
<u>2023</u>			
Salaries and wages	\$203,416,099	\$ 8,899,285	\$212,315,384
Employee benefits	35,203,176	1,489,842	36,693,018
Supplies and other	115,210,803	47,149,402	162,360,205
Interest	1,968,465	679,100	2,647,565
Provider tax	13,348,555	-	13,348,555
Depreciation	<u>13,046,314</u>	<u>4,349,961</u>	<u>17,396,275</u>
	<u>\$382,193,412</u>	<u>\$ 62,567,590</u>	<u>\$444,761,002</u>

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

10. Functional Expenses (Continued)

The financial statements report certain expense categories that are attributable to more than one healthcare service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, such as, depreciation and interest, are allocated to a function based on square footage. Supporting activities that are not directly identifiable with one or more healthcare programs are classified as general and administrative. If it is impossible or impractical to make a direct identification, allocation of the expenses was made according to management's estimates. Employee benefits were allocated in accordance with the ratio of salaries and wages of the functional classes. Specifically identifiable costs are assigned to the function to which they are identified.

11. Leases

The System leases various office space under operating leases, as well as equipment under finance leases. Leases are classified as either operating or finance in accordance with Accounting Standards Codification (ASC) 842. The System has elected not to separate fixed or in-substance fixed payments for maintenance, repairs, property taxes and insurance from lease consideration in its determination of right-of-use assets or lease liabilities. However, when such costs are variable based on actual costs incurred during each applicable period, they are excluded from the determination of the right-of-use asset and lease liability and expensed during the period as variable lease costs. Variable lease cost also includes escalating rent payments that are not fixed at commencement but are based on an index that is determined in future periods over the lease term. Certain leases contain options to extend the lease term at the System's option, with only those that are reasonably certain to be exercised included in the determination of the lease term at inception.

At June 30, 2024 and 2023, finance lease right-of-use assets of \$15,069,058 and \$17,569,058 respectively (net of accumulated amortization of \$13,230,942 and \$10,730,942), respectively, are reported on the System's consolidated balance sheet within property, plant, and equipment, net. The System's lease liabilities are reported on the consolidated balance sheet as obligations under leases according to their related lease classification.

The components of operating and finance lease costs were as follows for the years ended June 30:

<u>Description</u>	<u>Consolidated Statement of Operations Classification</u>	<u>2024</u>	<u>2023</u>
Operating lease expense	Supplies and other expenses	\$ 1,483,246	\$ 1,279,237
Variable lease costs	Supplies and other expenses	34,700	86,922
Finance lease costs:			
Amortization of right-of-use assets	Depreciation expense	2,500,000	\$ 2,500,000
Interest on lease liabilities	Interest expense	290,323	342,402

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

11. Leases (Continued)

The weighted-average lease terms and discount rates for operating and finance leases are as follows for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Weighted average remaining lease term:		
Operating leases	16.28 years	16.99 years
Finance leases	4.96 years	5.90 years
Weighted average discount rate:		
Operating leases	3.24%	3.13%
Finance leases	1.92%	1.92%

Supplemental cash flow and other information related to leases is as follows as of and for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases (fixed payments)	\$1,517,946	\$1,366,159
Operating cash flows from finance leases (interest payments)	290,323	342,202
Financing cash flows from finance leases (liability reduction)	2,817,488	2,763,755
Right-of-use assets obtained in exchange for lease obligations:		
Operating lease	\$1,321,877	\$ -

Commitments relating to noncancelable operating and finance lease obligations for each of the next five fiscal years after June 30, 2024, and the years thereafter, are as follows:

	<u>Operating Leases</u>	<u>Finance Leases</u>
2025	\$ 1,509,961	\$ 3,257,745
2026	1,493,568	2,942,183
2027	1,403,206	2,694,672
2028	1,294,966	2,694,672
2029	1,115,480	2,694,672
Thereafter	<u>11,155,387</u>	<u>448,037</u>
Total future minimum payments	17,972,568	14,731,981
Less imputed interest	<u>(4,068,074)</u>	<u>(682,602)</u>
Total liabilities	13,904,494	14,049,379
Less current portion	<u>(1,509,961)</u>	<u>(2,847,794)</u>
Long-term liabilities	<u>\$12,394,533</u>	<u>\$11,201,585</u>

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

12. Community Benefits (Unaudited)

In accordance with its mission, the System provides substantial benefits to the southern New Hampshire region. The following community benefits were provided by the System for the years ended June 30:

	<u>Community Benefit Costs</u>	<u>Offsetting Revenues</u>	<u>Net Community Benefit Expense</u>
<u>2024</u>			
Charity care (see note 3)	\$ 9,459,453	\$ —	\$ 9,459,453
Uncompensated care	8,244,020	—	8,244,020
Subsidized care	262,846,073	176,656,166	86,189,907
Cash and in-kind contributions	<u>696,668</u>	<u>—</u>	<u>696,668</u>
Total	<u>\$281,246,214</u>	<u>\$176,656,166</u>	<u>\$104,590,048</u>
<u>2023</u>			
Charity care (see note 3)	\$ 2,986,723	\$ —	\$ 2,986,723
Uncompensated care	4,509,399	—	4,509,399
Subsidized care	238,500,259	141,524,241	96,976,018
Cash and in-kind contributions	<u>4,317,964</u>	<u>9,000</u>	<u>4,308,964</u>
Total	<u>\$250,314,345</u>	<u>\$141,533,241</u>	<u>\$108,781,104</u>

Charity care: The System provides care to patients who meet certain criteria under its board established charity care policy without charge or at amounts less than its established rates. The System does not pursue collection of amounts determined to qualify as charity care, therefore, they are not reported as revenues. The estimated costs of caring for charity care patients for the years ended June 30, 2024 and 2023 were approximately \$9.5 million and \$3.0 million, respectively.

Uncompensated care: The System provides care to patients without insurance, regardless of their ability to pay. Though the System attempts to assist all patients enrolling in available public assistance programs or qualification under its charity care policy, many patients either fail to comply with administrative requirements, or do not qualify. In these instances, the System attempts to collect for these services. However, the overwhelming majority of these accounts are ultimately uncollectible.

Subsidized care: The System provides services to patients enrolled in public service programs, i.e., Medicare and Medicaid, at rates substantially below cost.

Cash and in-kind contributions: The System supports various community initiatives including healthcare outreach, research and education. Other cash and in-kind contributions can be found in the community benefits report posted on the System's website.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

13. Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the System uses various methods including market, income and cost approaches. Based on these approaches, the System often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The System utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the System is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 – Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

In determining the appropriate levels, the System performs a detailed analysis of the assets and liabilities. At each reporting period, all assets and liabilities for which the fair value measurement is based on significant unobservable inputs are classified as Level 3.

For the years ended June 30, 2024 and 2023, the application of valuation techniques applied to similar assets and liabilities has been consistent. The following is a description of the valuation methodologies used:

Marketable Equity Securities

Marketable equity securities are valued based on stated market prices and at the net asset value of shares held by the System at year end, which results in classification as Level 1 or Level 2 within the fair value hierarchy.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

13. Fair Value Measurements (Continued)

Fixed Income Securities

The fair value for debt instruments is determined by using broker or dealer quotations, external pricing providers, or alternative pricing sources with reasonable levels of price transparency. The System holds U.S. governmental and federal agency debt instruments, municipal bonds, corporate bonds, and foreign bonds which are classified as Level 1 or Level 2 within the fair value hierarchy.

Employee Benefit Plans

Underlying plan investments within these funds are stated at quoted market prices. These investments are generally classified as Level 1 within the fair value hierarchy.

Alternative Investments Measured at NAV

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

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

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

13. Fair Value Measurements (Continued)

Fair Value on a Recurring Basis

The following presents the balances of assets (funds held by trustee, investments and assets whose use is limited) measured at fair value on a recurring basis at June 30:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
2024				
Cash and cash equivalents	\$ 4,349,861	\$ 4,349,861	\$ -	\$ -
Marketable equity securities:				
Large cap	50,720,976	-	50,720,976	-
Mid cap	15,458,622	-	15,458,622	-
International	8,728,558	-	8,728,558	-
Fixed income securities:				
U.S. Government obligations	31,790,791	-	31,790,791	-
Foreign bonds	11,009,684	-	11,009,684	-
Employee benefit plans	<u>46,521,741</u>	<u>46,521,741</u>	<u>-</u>	<u>-</u>
Investments, funds held by trustee and assets whose use is limited	168,580,233	<u>\$50,871,602</u>	<u>117,708,631</u>	<u>\$ -</u>
Marketable alternative investments measured at NAV	98,764,979			
Nonmarketable alternative investments measured at NAV	<u>7,135,568</u>			
Total assets	<u>\$274,480,780</u>			
2023				
Cash and cash equivalents	\$ 2,887,711	\$ 2,887,711	\$ -	\$ -
Marketable equity securities:				
Large cap	44,800,186	-	44,800,186	-
Mid cap	16,672,225	-	16,672,225	-
International	6,859,478	-	6,859,478	-
Fixed income securities:				
U.S. Government obligations	29,025,311	-	29,025,311	-
Foreign bonds	9,824,468	-	9,824,468	-
Employee benefit plans	<u>39,799,753</u>	<u>39,799,753</u>	<u>-</u>	<u>-</u>
Investments, funds held by trustee and assets whose use is limited	149,869,132	<u>\$42,687,464</u>	<u>\$ 107,181,668</u>	<u>\$ -</u>
Marketable alternative investments measured at NAV	92,505,018			
Nonmarketable alternative investments measured at NAV	<u>5,113,473</u>			
Total assets	<u>\$247,487,623</u>			

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

13. Fair Value Measurements (Continued)

The alternative investments measured at NAV consist of interests in ten funds at both June 30, 2024 and 2023.

Investments, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. As such, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets and statements of operations.

Net Assets Value Per Share

In accordance with ASU 2009-12, *Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, the table below sets forth additional disclosures for alternative investments valued based on net asset value to further demonstrate the nature and risk of the investments by category at June 30, 2024:

<u>Investment</u>	<u>Net Asset Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Emerging Equity Fund	\$ 8,351,274	\$ —	Monthly	16 business days
Fixed Income Fund	18,282,784	—	Daily	5 business days
Fixed Income Fund	10,028,315	—	Daily	15 business days
International Equity Fund	8,549,692	—	Daily	2 business days
Fixed Income Fund	9,886,445	—	Daily	1 business day
International Equity Fund	14,818,325	—	Weekly	4 business days
Global Equity Fund	14,392,108	—	End of month, semi-monthly	6 business days
Emerging Equity Fund	8,493,739	—	Monthly	5 business days
International Equity Fund	7,237,238	—	Monthly	35 business days
Multi-strategy Hedge Fund	5,860,627	—	Monthly	10 business days

Investment Strategies

Marketable Equity Securities

The primary purpose of equity investments is to provide appreciation of principal and growth of income with the recognition that this requires the assumption of greater market volatility and risk of loss. The total equity portion of the portfolio will be broadly diversified according to economic sector, industry, number of holdings and other characteristics including style and capitalization. The System may employ multiple equity investment managers, each of whom may have distinct investment styles. Accordingly, while each manager's portfolio may not be fully diversified, it is expected that the combined equity portfolio will be broadly diversified.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

13. Fair Value Measurements (Continued)

Fixed Income Securities (Debt Instruments)

The primary purpose of fixed income investments is to provide a highly predictable and dependable source of income, preserve capital, and reduce the volatility of the total portfolio and hedge against the risk of deflation or protracted economic contraction.

Marketable Alternative Investments Measured at NAV

The role of marketable alternative (MALT) investments, often referred to as "hedge funds," is to increase portfolio diversification through offering sources of return that are not generally correlated with traditional equity and fixed income markets. Also, MALT investments provide relatively consistent returns and principal protection in significantly down equity markets, while reducing overall volatility of the portfolio. Investments in the MALT program may take the form of direct investment in a single manager or fund-of-funds manager. MALT managers may engage in the use of derivatives (options/futures/forwards) as part of their investment strategy. MALT investments are generally less liquid than their traditional equity counterparts as most MALT managers have entry/exit terms and capital lockup periods that range from monthly to two years.

Nonmarketable Alternative Investments Measured at NAV

The purpose of "alternative" assets such as, but not limited to, venture capital, private equity, and distressed securities investments is to provide increased return potential and to reduce overall volatility of the fund through greater diversification. These investments can be made either in the form of direct investment, partnerships, fund-of-funds or with an investment manager. These assets are less liquid and require a longer investment horizon. Most require a multi-year commitment of capital.

Fair Value of Other Financial Instruments

The following methods and assumptions were used by the System in estimating the "fair value" of other financial instruments in the accompanying consolidated financial statements and notes thereto:

Cash and cash equivalents: The carrying amounts reported in the accompanying consolidated balance sheets for these financial instruments approximate their fair values.

Accounts receivable and accounts payable: The carrying amounts reported in the accompanying consolidated balance sheets approximate their respective fair values due to the short maturities of these instruments.

Long-term debt: The fair value of the notes payable and long-term debt was calculated based upon discounted cash flows through maturity based on market rates currently available for borrowing with similar maturities.

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended June 30, 2024 and 2023

14. Medicaid Enhancement Tax and Medicaid Disproportionate Share

Under the State of New Hampshire's (the State) tax code, the State imposes a Medicaid Enhancement Tax (MET) equal to 5.4% of the Medical Center's net patient service revenues in State fiscal years 2024 and 2023, with certain exclusions. The amount of the tax provided by the Medical Center for the years ended June 30, 2024 and 2023 was \$15,245,170 and \$13,348,555, respectively.

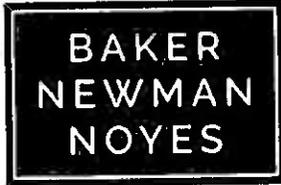
The State provides disproportionate share payments (DSH) to hospitals based on a set percentage of uncompensated care provided. The Medical Center received DSH interim funding of \$14,268,193 and \$16,701,192 during the years ended June 30, 2024 and 2023, respectively. Reserves on these receipts were established for \$1,426,819 and \$2,505,179 at June 30, 2024 and 2023, respectively, as these payments are subject to the State DSH annual audit and potential redistributions.

15. Financial Assets and Liquidity Resources

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital construction costs not financed with debt, consisted of the following as of June 30, 2024:

Cash and cash equivalents	\$ 7,183,904
Accounts receivable	46,649,312
Funds held by trustee	<u>2,405,375</u>
	<u>\$56,238,591</u>

To manage liquidity, the System maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to the System. In addition, the System has board-designated and long-term investments without donor restrictions that can be utilized to help fund both operational needs and/or capital projects. As of June 30, 2024, the balances in board-designated and long-term investments were \$118,417,055 and \$102,079,244, respectively.



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INDEPENDENT AUDITORS' REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Southern New Hampshire Health System, Inc.

We have audited the consolidated financial statements of Southern New Hampshire Health System, Inc. (the System) as of and for the years ended June 30, 2024 and 2023, and have issued our report thereon, which contains an unmodified opinion on those consolidated financial statements. See pages 1 and 2. Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information is presented for purposes of additional analysis rather than to present the financial position and results of operations of the individual entities and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The consolidating information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Baker Newman & Noyes LLC

Manchester, New Hampshire
October 22, 2024

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

CONSOLIDATING BALANCE SHEETS

June 30, 2024 and 2023

ASSETS

	2024					2023				
	Consolidated	Elimination Entries	Southern New Hampshire Medical Center and Affiliate	Foundation Medical Partners, Inc.	Legacy Trust of Southern New Hampshire Health, Inc.	Consolidated	Elimination Entries	Southern New Hampshire Medical Center and Affiliate	Foundation Medical Partners, Inc.	Legacy Trust of Southern New Hampshire Health, Inc.
Current assets:										
Cash and cash equivalents	\$ 7,183,904	\$ -	\$ 7,049,676	\$ -	\$ 134,228	\$ 3,396,018	\$ -	\$ 3,330,154	\$ -	\$ 65,864
Accounts receivable	46,649,312	-	38,469,419	8,179,893	-	41,532,533	-	32,903,045	8,629,488	-
Inventories	8,539,846	-	8,008,720	531,126	-	9,278,600	-	8,766,818	511,782	-
Amounts due from SolutionHealth, Inc.	-	-	-	-	-	645,310	-	645,310	-	-
Prepaid expenses and other current assets	5,097,996	(402,511)	2,803,549	2,696,633	325	3,973,625	(307,513)	2,238,313	2,042,825	-
Funds held by trustee	<u>2,405,375</u>	<u>-</u>	<u>2,405,375</u>	<u>-</u>	<u>-</u>	<u>2,337,755</u>	<u>-</u>	<u>2,337,755</u>	<u>-</u>	<u>-</u>
Total current assets	69,876,433	(402,511)	58,736,739	11,407,652	134,553	61,163,841	(307,513)	50,221,395	11,184,095	65,864
Investments	102,079,244	-	102,079,244	-	-	90,881,891	-	90,881,891	-	-
Assets whose use is limited:										
Employee benefit plans and other	46,521,741	-	4,718,793	41,802,948	-	39,799,753	-	3,708,750	36,091,003	-
Board designated and donor-restricted	<u>123,474,420</u>	<u>-</u>	<u>123,474,420</u>	<u>-</u>	<u>-</u>	<u>114,468,224</u>	<u>-</u>	<u>114,468,224</u>	<u>-</u>	<u>-</u>
	169,996,161	-	128,193,213	41,802,948	-	154,267,977	-	118,176,974	36,091,003	-
Property, plant and equipment, net	129,735,749	(55,405)	124,396,697	5,394,457	-	138,902,707	(64,270)	133,792,349	5,174,628	-
Operating lease right-of-use assets, net	13,904,494	-	9,444,819	4,459,675	-	12,507,792	-	7,868,224	4,639,568	-
Other assets	<u>6,648,613</u>	<u>(2,525,345)</u>	<u>9,170,322</u>	<u>3,636</u>	<u>-</u>	<u>10,685,471</u>	<u>(2,923,855)</u>	<u>13,550,891</u>	<u>58,435</u>	<u>-</u>
Total assets	<u>\$492,240,694</u>	<u>\$(2,983,261)</u>	<u>\$432,021,034</u>	<u>\$63,068,368</u>	<u>\$134,553</u>	<u>\$468,409,679</u>	<u>\$(3,295,638)</u>	<u>\$414,491,724</u>	<u>\$57,147,729</u>	<u>\$ 65,864</u>

LIABILITIES AND NET ASSETS

	2024					2023				
	Consol- idated	Elimi- nation Entries	Southern New Hampshire Medical Center and Affiliate	Foundation Medical Partners, Inc.	Legacy Trust of Southern New Hampshire Health, Inc.	Consol- idated	Elimi- nation Entries	Southern New Hampshire Medical Center and Affiliate	Foundation Medical Partners, Inc.	Legacy Trust of Southern New Hampshire Health, Inc.
Current liabilities:										
Accounts payable and other accrued expenses	\$ 21,435,521	\$ —	\$ 16,672,723	\$ 4,757,861	\$ 4,937	\$ 25,073,939	\$ 80,804	\$ 18,842,096	\$ 6,150,664	\$ 375
Accrued compensation and related taxes	26,401,687	—	15,889,845	10,511,842	—	22,862,663	—	15,110,713	7,751,950	—
Accrued interest payable	497,860	—	497,860	—	—	521,760	—	521,760	—	—
Accounts due to affiliates	352,847	—	314,304	30,833	7,710	514,108	—	275,077	239,031	—
Amounts due to SolutionHealth, Inc.	10,374,625	—	10,438,142	(63,517)	—	5,085,498	—	5,085,498	—	—
Amounts payable to third-party payors	14,730,822	—	14,730,822	—	—	18,506,276	—	18,506,276	—	—
Current portion of operating lease liabilities	1,509,961	—	934,850	575,111	—	1,379,122	—	746,931	632,191	—
Current portion of long-term debt and finance lease liabilities	5,347,794	—	5,347,794	—	—	5,184,372	—	5,184,372	—	—
Borrowings under line of credit agreement	10,000,000	—	10,000,000	—	—	10,000,000	—	10,000,000	—	—
Total current liabilities	90,651,117	—	74,826,340	15,812,130	12,647	89,127,738	80,804	74,272,723	14,773,836	375
Other liabilities	62,806,387	(2,983,261)	18,540,889	47,248,759	—	58,204,213	(3,376,442)	20,850,971	40,729,684	—
Operating lease liabilities, less current portion	12,394,533	—	8,509,969	3,884,564	—	11,128,670	—	7,121,293	4,007,377	—
Long-term debt and finance lease liabilities, less current portion and net of unamortized financing costs	56,891,789	—	56,891,789	—	—	62,535,144	—	62,535,144	—	—
Net assets:										
Without donor restrictions	264,439,503	—	268,338,365	(3,877,085)	(21,777)	242,491,590	—	244,864,085	(2,363,168)	(9,327)
With donor restrictions	5,057,365	—	4,913,682	—	143,683	4,922,324	—	4,847,508	—	74,816
	<u>269,496,868</u>	<u>—</u>	<u>273,252,047</u>	<u>(3,877,085)</u>	<u>121,906</u>	<u>247,413,914</u>	<u>—</u>	<u>249,711,593</u>	<u>(2,363,168)</u>	<u>65,489</u>
Total liabilities and net assets	\$492,240,694	\$ (2,983,261)	\$432,021,034	\$63,068,368	\$134,553	\$468,409,679	\$ (3,295,638)	\$414,491,724	\$57,147,729	\$ 65,864

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

CONSOLIDATING STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS

Years Ended June 30, 2024 and 2023

	2024					2023				
	Consol- idated	Elimi- nation Entries	Southern New Hampshire Medical Center and Affiliate	Foundation Medical Partners, Inc.	Legacy Trust of Southern New Hampshire Health, Inc.	Consol- idated	Elimi- nation Entries	Southern New Hampshire Medical Center and Affiliate	Foundation Medical Partners, Inc.	Legacy Trust of Southern New Hampshire Health, Inc.
Operating revenue:										
Patient service revenue	\$455,735,361	\$ (3,456,130)	\$350,416,105	\$108,775,386	\$ -	\$399,213,419	\$ (3,809,947)	\$295,079,246	\$107,944,120	\$ -
Disproportionate share hospital revenue	19,476,807	-	19,476,807	-	-	15,264,195	-	15,264,195	-	-
Interest and dividends	1,422,396	-	1,422,396	-	-	1,757,436	-	1,757,436	-	-
Other revenue	13,808,494	(14,650,156)	9,626,097	18,832,553	-	11,338,989	(13,531,674)	7,502,857	17,367,806	-
Net assets released from restriction for operations	36,380	-	36,380	-	-	-	-	-	-	-
Total operating revenue	490,479,438	(18,106,286)	380,977,785	127,607,939	-	427,574,039	(17,341,621)	319,603,734	125,311,926	-
Operating expenses:										
Salaries and wages	219,346,139	(27,450)	111,708,097	107,665,492	-	212,315,384	(40,800)	109,439,531	102,916,653	-
Employee benefits	44,429,503	(3,456,130)	25,907,598	21,978,035	-	36,693,018	(4,121,728)	20,776,947	20,037,799	-
Supplies and other expenses	184,970,283	(14,466,678)	161,937,624	37,454,533	44,804	162,360,205	(12,941,388)	134,391,038	40,899,864	10,691
Depreciation	16,808,270	-	16,126,378	681,892	-	17,396,275	-	16,554,920	841,355	-
New Hampshire Medicaid enhancement tax	15,245,170	-	15,245,170	-	-	13,348,555	-	13,348,555	-	-
Interest	3,029,711	(156,028)	2,978,912	206,827	-	2,647,565	(237,703)	2,651,070	234,200	-
Total operating expenses	483,829,076	(18,106,286)	333,903,779	167,986,779	44,804	444,761,002	(17,341,621)	297,162,061	164,929,871	10,691
Income (loss) from operations	6,650,362	-	47,074,006	(40,378,840)	(44,804)	(17,186,963)	-	22,441,673	(39,617,945)	(10,691)
Nonoperating gains (losses):										
Investment income	23,991,421	-	23,991,421	-	-	11,466,276	-	11,466,276	-	-
Contributions, nonoperating revenues and other net (losses) gains	(199,591)	-	(231,945)	-	32,354	(418)	-	(569)	-	151
Net periodic pension loss	(1,564,197)	-	(1,564,197)	-	-	(971,451)	-	(971,451)	-	-
Total nonoperating gains, net	22,227,633	-	22,195,279	-	32,354	10,494,407	-	10,494,256	-	151
Excess (deficiency) of revenues and non- operating gains over expenses	28,877,995	-	69,269,285	(40,378,840)	(12,450)	(6,692,556)	-	32,935,929	(39,617,945)	(10,540)

SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM, INC.

CONSOLIDATING STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS (CONTINUED)

Years Ended June 30, 2024 and 2023

	2024					2023				
	Consolidated	Elimination Entries	Southern New Hampshire Medical Center and Affiliate	Foundation Medical Partners, Inc.	Legacy Trust of Southern New Hampshire Health, Inc.	Consolidated	Elimination Entries	Southern New Hampshire Medical Center and Affiliate	Foundation Medical Partners, Inc.	Legacy Trust of Southern New Hampshire Health, Inc.
Transfers from (to) affiliates	\$ -	\$ -	\$(38,864,923)	\$ 38,864,923	\$ -	\$ -	\$ -	\$(40,508,774)	\$ 40,508,736	\$ 38
Transfers to SolutionHealth, Inc.	(7,500,000)	-	(7,500,000)	-	-	(11,285,430)	-	(11,285,430)	-	-
Pension adjustment	509,918	-	509,918	-	-	787,449	-	787,449	-	-
Net assets released from restriction for capital purchases	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>1,009,952</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>9,952</u>
Increase (decrease) in net assets without donor restrictions	21,947,913	-	23,474,280	(1,513,917)	(12,450)	(16,180,585)	-	(17,070,826)	890,791	(550)
Contributions of net assets with donor restrictions	231,421	-	162,554	-	68,867	113,497	-	99,783	-	13,714
Net assets released from restriction for capital purchases	(60,000)	-	(60,000)	-	-	(1,009,952)	-	(1,000,000)	-	(9,952)
Net assets released from restriction for operations	<u>(36,380)</u>	<u>-</u>	<u>(36,380)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net assets with donor restrictions	<u>135,041</u>	<u>-</u>	<u>66,174</u>	<u>-</u>	<u>68,867</u>	<u>(896,455)</u>	<u>-</u>	<u>(900,217)</u>	<u>-</u>	<u>3,762</u>
Increase (decrease) in net assets	22,082,954	-	23,540,454	(1,513,917)	56,417	(17,077,040)	-	(17,971,043)	890,791	3,212
Net assets (deficit) at beginning of year	<u>247,413,914</u>	<u>-</u>	<u>249,711,593</u>	<u>(2,363,168)</u>	<u>65,489</u>	<u>264,490,954</u>	<u>-</u>	<u>267,682,636</u>	<u>(3,253,959)</u>	<u>62,277</u>
Net assets (deficit) at end of year	<u>\$269,496,868</u>	<u>\$ -</u>	<u>\$273,252,047</u>	<u>\$ (3,877,085)</u>	<u>\$ 121,906</u>	<u>\$247,413,914</u>	<u>\$ -</u>	<u>\$249,711,593</u>	<u>\$ (2,363,168)</u>	<u>\$ 65,489</u>

2025 SNHHS / SNHMC / FMP / TSCGN / Legacy Trust Board Membership

BOARD MEMBERSHIP

SNHHS Board Membership

Melliya Annamalai, PhD	Helen Honorow, Esq.
Peter Apostolicas	John Friberg, Esq. [EO, non-voting]
Bobbie D. Bagley, MS, MPH, RN, CPH	Hon. Joseph N. Laplante
Mark William (Wills) Begor	Karen Maynard, MD
Heather Bender	Colin McHugh [EO]
Sister Paula Marie Buley	Brett Sweeney, MD
Alonzo DeBerry	Eitan Zeira
Craig Fitzgerald	

Officers:

Board Chair: Craig Fitzgerald
Board Vice-Chair: Hon. Joseph N. Laplante
President: Colin McHugh
Treasurer: Mark William (Wills) Begor
Secretary: Colin McHugh
SolutionHealth Ex-Officio: Hon. Joseph N. Laplante

SNHMC Board Membership

Melliya Annamalai, PhD	Craig Fitzgerald
Peter Apostolicas	Helen Honorow, Esq.
Bobbie D. Bagley, MS, MPH, RN, CPH	Hon. Joseph N. Laplante
Mark William (Wills) Begor	Karen Maynard, MD
Heather Bender	Colin McHugh [EO]
Sister Paula Marie Buley	Brett Sweeney, MD [EO]
Alonzo DeBerry	Eitan Zeira

Officers:

Board Chair: Craig Fitzgerald
Board Vice-Chair: Hon. Joseph N. Laplante
President: Colin McHugh
Treasurer: Mark William (Wills) Begor
Secretary: Colin McHugh

FMP Board Membership

Melliya Annamalai, PhD	Craig Fitzgerald
Peter Apostolicas	Helen Honorow, Esq.
Bobbie D. Bagley, MS, MPH, RN, CPH	Hon. Joseph N. Laplante
Mark William (Wills) Begor	Karen Maynard, MD
Heather Bender	Colin McHugh [EO]
Sister Paula Marie Buley	Brett Sweeney, MD
Alonzo DeBerry	Eitan Zeira

Officers:

Board Chair: Craig Fitzgerald
Board Vice-Chair: Hon. Joseph N. Laplante
President, SNHHS: Colin McHugh
Treasurer: Mark William (Wills) Begor
Secretary: Colin McHugh

2025 SNHHS / SNHMC / FMP / TSCGN / Legacy Trust Board Membership

The Surgery Center of Greater Nashua Board Membership

Melliyal Annamalai, PhD	Craig Fitzgerald
Peter Apostolicas	Helen Honorow, Esq.
Bobbie D. Bagley, MS, MPH, RN, CPH	Hon. Joseph N. Laplante
Mark William (Wills) Begor	Karen Maynard, MD
Heather Bender	Colin McHugh [EO]
Sister Paula Marie Buley	Brett Sweeney, MD [EO]
Alonzo DeBerry	Eitan Zeira

Officers:

Board Chair:	Craig Fitzgerald
Board Vice-Chair:	Hon. Joseph N. Laplante
President:	Colin McHugh
Treasurer:	Mark William (Wills) Begor
Secretary:	Colin McHugh

Legacy Trust of Southern NH Health Board Membership DRAFT

Frances Bell	Ken Matsis
Elizabeth Brooks	Colin McHugh
Michael Gallagher	Randy Smith

Officers:

Chair:	Randy Smith
Vice-Chair:	TBD
President:	Colin McHugh
Treasurer:	Ken Matsis
Secretary:	Colin McHugh

Judith A. Graham

Objective: Senior administrative position with a medical group that will utilize my medical management experience to plan, develop and administer programs to increase efficiency, productivity, and revenues.

Employment

PRACTICE MANAGER February 2017 - present Foundation Medical Partners, Nashua, NH

Reporting to the Director of Operations, Behavioral Health responsibilities include managing all operational activities of the Doorway of Greater Nashua and the Center for Recovery Management.

February 2017- March 2019 - Managed the OB/GYN Hospital Medical Program and New England Gynecology in addition to assuming all Foundation Medical Partners Outpatient Behavioral Health responsibilities -September 2018.

Current duties include:

- Responsible for daily practice operations.
- Managing all clerical, clinical, and provider staff which includes hiring, orienting, evaluating, scheduling, and performing disciplinary action when needed.
- Ensuring the Doorway of Greater Nashua's compliance with the standards of the State Opioid Response Contract.
- Ensuring practices comply with substance use disorder confidentiality regulations of 42 CFR Part 2, and HIPPA as applicable.
- Promoting a high level of customer service to ensure patient satisfaction.
- Preparing and maintaining practice budgets.
- Collaborating with the Doorway Director and community partners to build relationships, and ensuring patients receive needed services.
- Participating in regular meetings with representatives from the Doorways and the DHHS.
- Preparing monthly/quarterly reports and weekly surveys for the DHHS. This includes detailed recordkeeping of financial reports, invoices, and receipts.
- Collaborating with legal and community partners to prepare MOU'S.
- Processing and managing provider reimbursement of CME, cell phone, and patient transportation requests.
- Working with staff members to ensure accuracy of demographic and insurance information to minimize claim issues, which includes assisting patients with presumptive eligibility.

SITE MANAGER April 2014 to February 2017 Foundation Medical Partners, Nashua, NH

Reporting to the Associate Vice-President of Operations, responsibilities included managing all operational activities of Pepperell Family Practice's Primary Care, and Immediate Care Walk-In Care programs.

Judith A. Graham Page 2

Duties included:

- Acted as the Administrator of Pepperell Family Practice, a licensed clinic under the Massachusetts Department of Public Health.
- Managed all clerical, clinical, and provider staff which included hiring, orienting, evaluating, scheduling, reviewing, and performing disciplinary action when needed.
- Promoted a high level of customer service to ensure patient satisfaction.
- Prepared and maintained practice budgets.
- Ensured all staff and providers followed HIPAA compliance guidelines.
- Collaborated with the Risk Management and Quality Departments at Southern New Hampshire Health to form a Patient Care Assessment Committee, including preparing reports for the Mass Board of Registration in Medicine.
- Worked with the Administration of Foundation Medical Partners on project management, policy development, and growth opportunities.
- Performed community outreach by working with the Pepperell Business Association and participated in events to promote the practice.

PRACTICE MANAGER November 2008- April 2014
Foundation Medical Partners, Nashua, NH

Reporting to the Associate Vice-President of Operations, responsibilities included managing all operational activities of Immediate Care of Southern New Hampshire Walk-in programs, and Foundation Health Services, the Student Health Center at Daniel Webster College.

Duties included:

- Acted as the Administrator of Immediate Care of Southern New Hampshire's Nashua, Hudson, and South Nashua facilities. Responsibilities included ensuring compliance with all New Hampshire Department of Health and Human Service's guidelines for walk-in licensure.
- Worked with the Administration of Foundation Medical Partners to expand the growth of the Immediate Care Walk-in program into Merrimack and Pelham, New Hampshire.
- Managed all clerical, clinical, and provider staff which includes hiring, orienting, evaluating, scheduling, and performing disciplinary action when needed.
- Promoted a high level of customer service to ensure patient satisfaction.
- Prepared and maintained practice budgets.
- Ensured all staff and providers followed HIPAA compliance guidelines.
- Audited, prepared, and submitted all practice billings which included working with the Central Business Office on patient billing issues.
- Developed administrative and clinical practice protocols.
- Ensured all Quality Assurance protocols and procedures were followed by departmental staff.
- Acted on the Safety Committee of Daniel Webster College.

Education BACHELOR OF SCIENCE DEGREE - Management- 1984,
University of Massachusetts, North Dartmouth, MA

References Available upon request

KRISTIN MAKARA, MSW, LICSW, MLADC

EDUCATION

University of New Hampshire, Durham, New Hampshire

MSW Expected May 9th, 2015

Courses include: Human Behavior and the Social Environment I, II, & III; Practice in Groups, Individual, & Advanced Generalist; Race, Culture and Oppression; Social Welfare Policy I & II; Social Work and the Law; Field Internship I & II; Program and Practice Evaluation; and Assessment of Addiction

University of New Hampshire, Manchester, New Hampshire

BA, Psychology, May 2013

Applicable courses: Theories of Personality, Abnormal Behavior, Behavior Analysis, Research Methods in Psychology, Sensation and Perception, Introduction to Language and Social Interaction, Cross-cultural Communications, Non-Psychotic Adult Development

University of Phoenix

Fall 2008 - Spring 2011

Successfully completed introductory classes in psychology, as well as several group projects in communications with classmates online.

EMPLOYMENT

Director: Doorway of Greater Nashua, Foundation Medical Partners

May 2020 – Present

- Complete Level of Care Assessments utilizing ASAM criteria and psychosocial assessments for individuals seeking substance use treatment
- Provide support and crisis intervention to those struggling with SUD
- Oversee clinical work and audit charts of all Doorway patients
- Compile SOR Grant data requirements and submit to DHHS
- Establish working relationships with community partners for improved patient care on the continuum of needs

Private Practice Clinician – Self Employed

Mindful Solutions Counseling and Consulting, LLC

October 2017-Present

Independent clinician working with individual clients including children, adolescents, adults; as well as family and couples.

Clinician

MLADC/Clinician: Center for Recovery Management, Foundation Medical Partners

September 2019 – May 2020

- Completed evaluation and screening for medication treatment

- Completed psychosocial assessment
- Care planning and coordination with multi-disciplinary team within the Center and with community providers
- Individual and family therapy

Family Centered Counseling of New England

July 2015-June 2017

Provided outpatient therapy to clients encompassing a wide range of issues, utilizing evidence-based practice tailored to individual and family needs.

Social Worker: Southern New Hampshire Medical Center-Behavioral Health Unit

June 2015-September 2019

Acute Inpatient Behavioral Health Unit

- Completed psychosocial assessments
- Assessed support needs upon discharge. Contacted outpatient providers and family supports to gather collateral information to assist with treatment planning
- Facilitated coping skills group educating Mindfulness techniques
- Facilitated family meetings
- Complete insurance pre-certification for admission, and concurrent utilization clinical reviews
- Gathered collateral information from appropriate resources
- Collaborated with medical providers of the unit team to provide best informed practice

Social Work Intern: Southern New Hampshire Medical Center-Behavioral Health Unit

Field Placement, September 2014-May 2015

Same duties and experience as previous afore-mentioned position.

Social Work Intern: Villa Crest Nursing and Retirement Home, Manchester, New Hampshire

Field Placement, September 2013 - May 2014

Rehabilitation, Long-term Nursing Care, & Assisted Living

- Assisted rehabilitation patients with discharge planning by referring to appropriate community resources
- Successfully assisted long-term residents with social concerns or issues such as: required changes from Medicare to Medicaid
- Completed initial and quarterly, mood and memory assessments and utilized them to improve or adjust current circumstances
- Worked with residents on end-of-life care, including palliative planning and durable power of attorney
- Worked collaboratively with medical professionals to ensure that all residents' needs are being met on all levels of care.

Psychology Intern: YWCA, Manchester, New Hampshire

Undergraduate Placement, September 2012-December 2012

Domestic Violence Advocate

- Successfully completed 130 hours assisting domestic violence victims in office, emergency rooms, and at courthouses
- Assisted in assessing needed referrals to community resources for individual needs
- Sympathetic listening skills in extremely sensitive crisis situations
- Incorporated interpersonal skills when communicating with other professionals in a variety of settings, including doctors, nurses, and other health and legal professionals
- Practiced and advocated for human rights regardless of race, culture, gender, and ethnicity

Independent Study: Pathways at Elliot, Manchester, New Hampshire

Undergraduate Study, January 2013-April 2013

Inpatient Behavioral Health Unit

- Acquired hands-on experience in an inpatient psychiatric unit
- Completing study on treatment options available to patients, and elaborated on which programs work best for specific mental and behavioral health disorders.

STATE OF NH LICENSES

LICSW – September 2017

MLADC – October 2018

AFFILIATIONS

National Association of Social Workers
UNH Graduate Students of Social Work
NHADADCA Member
NADAAC Member

INTERESTS

Hiking, reading, swimming, camping, cooking

NH Department of Health and Human Services

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

Contractor Name: Southern New Hampshire Health Systems, Inc. (Doorway)

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Kristin Makara	Doorway Director	\$102,000.00	\$102,000.00
Judy Graham	Doorway Manager	\$69,238.35	\$106,520.54
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00
		\$0.00	\$0.00