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STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION FOR BEHAVIORAL HEALTH

Lori A. Weaver
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
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May 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 contract with Elliot Health System (VC#177179-P001), Manchester, NH, in the amount of $5,475,000, of which $3,150,000 is a shared amount among all nine (9) Doorways contractors for unmet and flexible needs funding, to operate a Doorway to provide a single point of entry in the Greater Manchester area for individuals seeking access to substance use-related services and supports, with the option to renew for up to four (4) additional years, effective July 1, 2025, upon Governor and Council approval through September 29, 2026. 88.12% Federal Funds. 11.88% Other Funds (Governor's Commission).

Funds are anticipated to be available in State Fiscal Years 2026 and 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
2026	074-500589	Welfare Assistance	92057070	$500,000
2026	074-500589	Welfare Assistance	TBD	$1,275,000
2027	074-500589	Welfare Assistance	TBD	$550,000
			Subtotal	***$2,325,000***

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
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	***$2,500,000***

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
2026	102-500731	Contracts for Prog Svc	92058501	$162,000
2026	102-500731	Contracts for Prog Svc	92058501	$488,000
			Subtotal	***$650,000***
			Total	**$5,475,000**

EXPLANATION

The purpose of this request is to implement and operationalize a Doorway to provide a single point of entry in the Greater Manchester area for individuals who are seeking access to substance use related care, services, and supports. 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 also 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, and grant funds are utilized for non-billable support services and must be the payor of last resort.

The Doorway in the Greater Manchester area is one (1) of nine (9) Doorways that provides services at various sites throughout the state. The program is fully integrated within the state's substance use care continuum and maintains an easy to access r model of care to reduce treatment barriers for people who need services. The Doorways are responsible for providing core services which include screening and crisis stabilization; evaluation and care planning; facilitated referrals; and medications for opioid use disorder, continuous recovery monitoring. The Doorways serves approximately 13,000 individuals a year, making approximately 10,000 treatment referrals a year, and 13,000 referrals for other services. They also can access a shared pool of funding to support individuals in addressing 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 1500 individuals will be served at the Manchester location 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 identify opportunities for quality improvement, as needed.

The Department selected the Contractor through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from February 10, 2025, through March 24, 2025. The Department received three (3) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, of the attached agreement, the parties have the option to extend the agreement for up to four (4) 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, the state will not have a Doorway operating in the Greater Manchester area that serves as a single point of entry for individuals seeking substance use-related supports and services. These individuals will experience greater difficulty navigating the complex treatment and recovery system, resulting in individuals experiencing delays in receiving care or no longer receiving needed supports and services.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number 93.788, FAIN H79TI087843.

Respectfully submitted,

for Lori A. Weaver
Commissioner

New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet

Project ID # RFA-2026-DBH-02-DOORW

Project Title Doorway for Substance Use-Related Supports and Services (Greater Manchester Area)

	Maximum Points Available	Elliot Health System	GH Recovery Services	Recover Together, Inc
Technical				
Capacity & Ability	400	300	134	250
Experience	300	280	110	105
Staffing	200	175	125	110
Contingency Planning & Quality Assurance	100	75	25	15
TOTAL POINTS	1000	830	394	480
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost Proposal for RFA*		

	Reviewer Name	Title
1	Jennifer Sabin	Director, SOR
2	Melissa Girard	Finance Manager, SOR
3	Amanda Spreeman	Contracts and Program Manager, SOR
4	Olivia Afshar	Operations Program Specialist, BDAS
5	Adam Burch	Prescription Drug Monitoring Program Administrator

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 Elliot Health System		1.4 Contractor Address 1 Elliot Way, Manchester, NH 03103	
1.5 Contractor Phone Number 603-669-5300	1.6 Account Unit and Class TBD	1.7 Completion Date 09/29/2026	1.8 Price Limitation $5,475,000 This amount is inclusive of shared price limitation of $3,150,000. 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 Signed by: W. Gregory Baxter, MD BC66B4BA9586452...	Date: 5/8/2025	1.12 Name and Title of Contractor Signatory W. Gregory Baxter, MD President/CEO	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9D05894C63442...	Date: 5/8/2025	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: DocuSigned by: Robyn Guarino 74073A5C4941480...		On: 5/9/2025	
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials Initial WGBM
Date ~~5/8/2025~~

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.

Initial WGBM

Contractor Initials

Date 5/8/2025

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.

Initial

Contractor Initials WGBM

Date 5/8/2025

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.

Initial
Contractor Initials WGBM
Date 5/8/2025

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 July 1, 2025 ("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 four (4) 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.

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WGBM
Contractor Initials
5/8/2025
Date

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:

1.1.4.1. 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

1.1.4.2. Transition to, and ensure services are provided in accordance with, updated ASAM Criteria Editions within timeframes as specified and notified by the Department.

1.1.5. SAMHSA publications for professional care providers, including:

1.1.5.1. Technical Assistance Publication (TAP) 21: Addiction Counseling Competencies: The Knowledge, Skills, and Attitudes of Professional Practice;

1.1.5.2. Treatment Improvement Protocol (TIP) 27: Comprehensive Case Management for Substance Abuse Treatment;

1.1.5.3. Harm Reduction Framework; and

1.1.5.4. Overdose Prevention and Response Toolkit;

1.1.6. 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);

1.1.7. The four (4) recovery domains, as described by the International Credentialing and Reciprocity Consortium; and

1.1.8. The 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 fully operational within 30 days following the effective date of the resulting Agreement.

1.4. The Contractor must ensure Doorway services are available to all individuals identified in Section 1.4.3 without limitation, including, but not limited to, individuals who may be considered members of any of the following communities:

1.4.1. Pregnant, postpartum, and parenting individuals.

1.4.2. Veterans and service members.

1.4.3. Youth and young adults (16-25 years old) and their families.

1.4.4. Older adults.

1.4.5. Individuals involved in the criminal justice system and those re-entering the community post-incarceration.

1.5. The Contractor must ensure all individuals who connect with the Doorway have access to and receive the following services, as appropriate. The Contractor must:

1.5.1. Obtain meaningful consent from each individual prior to the commencement of 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.

1.5.2. Provide:

1.5.2.1. Same day screening, comprehensive clinical assessment, and initial intake to evaluate an individual's potential need for services;

1.5.2.2. Vital support, services, education, and resources, including opioid overdose reversal medication, to safeguard individuals and strengthen public safety;

1.5.2.3. Treatment options, including same day access to medications for substance use disorders;

1.5.2.4. 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:

1.5.2.4.1. Assessment and history of the crisis state;

1.5.2.4.2. Mental health status exam and disposition; and

1.5.2.4.3. Development of plans for safety;

1.5.2.5. Same day, trauma-informed, clinical evaluations. The Contractor must ensure clinical evaluations:

1.5.2.5.1. Address all ASAM criteria dimensions;

1.5.2.5.2. Include a level of care recommendation based on ASAM criteria;

1.5.2.5.3. Include identification of the individual's strengths;

1.5.2.5.4. Include resources that can be used to support treatment and recovery; and

1.5.2.5.5. Result in the development of an individualized clinical service plan as outlined in Section 1.5.3;

1.5.2.6. Access to community-based crisis services, as appropriate, through:

1.5.2.6.1. NH Rapid Response Access Point and Mobile Teams (Rapid Response) 833-710-6477;

1.5.2.6.2. Suicide Prevention and Crisis Lifeline, 988; or

1.5.2.6.3. 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;

1.5.2.7. Facilitated access, referral, and linkage to care, as appropriate and as identified through the clinical service plan, described in Section 1.5.3, including:

1.5.2.7.1. Resources for prevention and awareness;

1.5.2.7.2. Treatment options not available through the Doorway, including outpatient and residential levels of care;

1.5.2.7.3. Peer recovery support services;

1.5.2.7.4. Physical and mental health supports and services; and

1.5.2.7.5. Social supports that promote and sustain wellness;

1.5.2.8. 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;

1.5.2.9. 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;

1.5.2.10. Support to meet admission, entrance, intake and/or financial assistance requirements, as appropriate;

1.5.2.11. Continuous care coordination, which includes:

1.5.2.11.1. Continuous reassessment and revision of the clinical evaluation, identified above, to ensure the appropriate levels of care and supports are provided;

1.5.2.11.2. 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;

1.5.2.11.3. Supporting the individual with meeting the admission, entrance, and intake requirements of the provider agency; and

1.5.2.11.4. 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;

1.5.2.12. Naloxone kits and information; as appropriate;

1.5.3. Develop an individualized clinical service plan, in collaboration with the individual receiving services, and ensure the plan:

1.5.3.1. Is person-centered, based on the clinical evaluation identified above, and written in simple, easy to understand language;

1.5.3.2. Identifies:

1.5.3.2.1. Initial ASAM level of care;

1.5.3.2.2. Supportive service needs, including:

1.5.3.2.2.1. Physical, mental, and behavioral health;

1.5.3.2.2.2. Peer recovery support;

1.5.3.2.2.3. Social services; and

1.5.3.2.2.4. Criminal justice services including Corrections, Treatment Court, and Division for Children, Youth, and Families (DCYF) matters;

1.5.3.3. Addresses all areas of need, identified above, through the development of Specific, Measurable, Attainable, Realistic, and Timely (SMART) goals;

1.5.3.4. Includes actionable objectives to meet identified goals;

1.5.3.5. 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:

1.5.3.5.1. A minimum of one (1), 60-minute individual or group outpatient session per week;

1.5.3.5.2. Recovery support services, as appropriate;

1.5.3.5.3. Daily calls to the individual to assess and respond to any emergent needs;

1.5.3.5.4. Respite shelter while awaiting treatment and recovery services; and

1.5.3.5.5. Continuous reassessment for level of care.

1.5.4. Assist individuals with accessing services that may have additional entry points and/or eligibility criteria for populations identified in Section 1.4.

1.6. The Contractor must ensure services are available through in-person, telephonic, and remote communication channels.

1.6.1. If services are being provided via telehealth, the Contractor must ensure:

1.6.1.1. Telehealth services adhere to all relevant state and federal regulations regarding telehealth not identified in the contract, including any regulations regarding initiation of telehealth services;

1.6.1.2. A patient-provider relationship is established prior to the provision of telehealth services;

1.6.1.3. The individual's written informed consent to using the telecommunication and telehealth technology is received prior to receiving services via telehealth and kept on file;

1.6.1.4. All remote communication is provided via a video capable telehealth platform that:

1.6.1.4.1. Complies with all security and privacy components identified in Exhibit E, DHHS Information Security Requirements and Exhibit F, the Department's Business Associate Agreement. In addition, the Contractor must ensure:

1.6.1.4.1.1. A provider is present with the person receiving services during the use of telecommunication technology;

1.6.1.4.1.2. Only authorized users have access to any electronic protected health information (ePHI) that is shared or available through the telecommunication technology;

1.6.1.4.1.3. Secure end-to-end communication of data is implemented, including all communication of ePHI remaining in the United States; and

1.6.1.4.1.4. A system of monitoring the communications containing ePHI is implemented to prevent accidental or malicious breaches; and

1.6.1.5. All video communication applications are approved by the Contractor as meeting requirements of Exhibit E, DHHS Information Security Requirements and Exhibit F, Business Associate Agreement, and provides individuals with the potential privacy and security risks and benefits of telehealth.

1.7. The Contractor must obtain written consent in addition to or inclusive of the consent required by Section 1.5.1 for telehealth from all individuals receiving services to ensure compliance with all applicable state and federal confidentiality laws, including, but not limited to, HIPAA 45 CFR 160, 162, and 164, 42 CFR Part 2, RSA 135-C, RSA 172:8-a, and RSA 318-B:12 and 126-A:4. Consent may be obtained in-person, or by other electronic means 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 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, Payment Terms of this Agreement.

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.

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, 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 protected health information (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

1.16.4. Allow for prompt follow-up care and supports, and includes documentation requirements for:

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 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 be limited to:

1.17.1. Privacy notices.

1.17.2. Consent forms, including consent to the disclosure of 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-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 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 maintain sufficient staffing levels to provide MOUD services during regular hours of operation. Personnel for MOUD services may be allocated across the Contractor's programs and must include the following positions:

1.21.4.1. One (1) Director to oversee management of MOUD services and coordination with the Doorway;

1.21.4.2. One (1) Medical Provider to oversee the clinical and medical aspects of the MOUD services, including, but not limited to patient care, prescribing practices, and supervision of medical staff;

1.21.4.3. One (1) Registered Nurse or Nurse Practitioner to provide medical care and patient support, including, but not limited to administering medications, addressing acute medical needs, promoting health education and screening, and assisting clinicians with treatment planning, as appropriate;

1.21.4.4. One (1) Clinician to provide clinical evaluations for ASAM level of care placement in-person and with the ability to provide evaluations via telehealth; and to provide short-term psychotherapy as appropriate; and

1.21.4.5. One (1) Administrative Assistant to assist patients, including, but not limited to greeting and responding to inquiries; appointment scheduling; and to provide payment processing; data collection; and general reception duties, as appropriate.

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 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. 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 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 Personally Identifiable Information (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 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 the resulting 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 the resulting 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

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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.

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.

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 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.

1.25.5. 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:

1.25.5.1. Internal policies for the distribution of test strips;

1.25.5.2. Distribution methods and frequency; and

1.25.5.3. Other key data as requested by the Department.

1.25.6. The Contractor must provide services to eligible individuals who:

1.25.6.1. Receive medication for OUD (MOUD) services from other providers, including the individual's primary care provider;

1.25.6.2. Have co-occurring substance use and mental health disorders; or

1.25.6.3. Are on medications and are taking those medications as prescribed regardless of the class of medication.

1.25.7. The Contractor must ensure individuals who refuse to consent to information sharing with the Doorways do not receive services utilizing SOR funding.

1.25.8. The Contractor must ensure individuals who rescind consent to information sharing with the Doorways do not receive any additional services utilizing SOR funding.

1.25.9. The Contractor must collaborate with the Department and other SOR funded vendors, as requested and directed by the Department, to improve GPRA data collection.

1.25.10. 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 individuals outlined in Section 1.4.

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.

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. For 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 has undergone:

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 or 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;

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 fulfilment 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;

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.

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 (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 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 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

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, 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 recover such sums from the Contractor.

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 88.12% Federal funds, State Opioid Response (SOR), as awarded on Septembere 24, 2024, by the DHHS Substance Abuse and Mental Health Services Administration (SAMHSA), ALN 93.788, FAIN H79TI087843.
   1.2. 11.88% 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.
   2.3. The Indirect Cost Rate for this Agreement in the attached Budget Sheet(s).
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 multiple individual Agreements with Contractors providing Doorway services with a total

shared price limitation that shall not exceed $3,150,000. 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. $2,500,000 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. $650,000 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;

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 that 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. Be assigned an electronic signature which 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.

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 the U.S. Securities 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.

Initial WGBM

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.

Exhibit C-1, Doorway Services Budget

New Hampshire Department of Health and Human Services
Contractor Name: *ELLIOT HEALTH SYSTEM*
Budget Request for: *DOORWAY SERVICES: July 1, 2025 - September 29, 2026*
Indirect Cost Rate (if applicable) 14.10%

Line Item	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	$224,327	$35,764	$188,563	$770,454	$124,221	$646,233	$260,543	$45,131	$215,412
2. Fringe Benefits	$56,569	$0	$56,569	$193,870	$0	$193,870	$64,623	$0	$64,623
3. Consultants	$7,500	$0	$7,500	$11,250	$0	$11,250	$3,750	$0	$3,750
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$27,940	$0	$27,940	$1,630	$0	$1,630	$1,900	$0	$1,900
5.(a) Supplies - Educational	$5,400	$0	$5,400	$1,800	$0	$1,800	$5,400	$0	$5,400
5.(b) Supplies - Lab	$3,000	$0	$3,000	$1,250	$0	$1,250	$3,000	$0	$3,000
5.(c) Supplies - Pharmacy	$25,000	$0	$25,000	$24,000	$0	$24,000	$25,000	$0	$25,000
5.(d) Supplies - Medical	$370	$0	$370	$610	$0	$610	$370	$0	$370
5.(e) Supplies - Office	$5,040	$0	$5,040	$500	$0	$500	$500	$0	$500
6. Travel	$1,638	$0	$1,638	$1,630	$0	$1,630	$1,562	$0	$1,562
7. Software	$500	$0	$500	$500	$0	$500	$500	$0	$500
8. (a) Other - Marketing/Communications	$5,499	$0	$5,499	$500	$0	$500	$2,000	$0	$2,000
8. (b) Other - Education and Training	$11,740	$0	$11,740	$4,500	$0	$4,500	$4,500	$0	$4,500
8. (c) Other - Other (specify below)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other-Cell Phones	$7,920	$0	$7,920	$23,760	$0	$23,760	$7,920	$0	$7,920
Other-Contingencey Management	$46,750	$0	$46,750	$5,500	$0	$5,500	$23,650	$0	$23,650
Other-Occupancy	$5,850	$0	$5,850	$17,550	$0	$17,550	$6,900	$0	$6,900
Other- Onboarding	$4,800	$0	$4,800	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. *Subrecipient Contracts- NHADACA*	$5,000	$0	$5,000	$1,000	$0	$1,000	$10,000	$0	$10,000
Fusion Health	$30,000	$0	$30,000	$45,000	$0	$45,000	$63,000	$0	$63,000
Total Direct Costs	$474,843	$35,764	$439,079	$1,105,304	$124,221	$981,083	$485,118	$45,131	$439,987
Total Indirect Costs	$66,285	$0	$60,921	$162,551	$0	$143,918	$66,783	$0	$60,013
Subtotals	$541,128	$35,764	$500,000	$1,267,855	$124,221	$1,125,000	$551,901	$45,131	$500,000
							TOTAL		$2,125,000

Initial
WGBM
Contractor Initials: _____
Date: 5/8/2025

Exhibit C-2, MOUD Services Budget

New Hampshire Department of Health and Human Services
Contractor Name: *ELLIOT HEALTH SYSTEM*
Budget Request for: *MOUD SERVICES: July 1, 2025 - September 29, 2026*
Indirect Cost Rate (if applicable) 14.87%

Line Item	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	$0	$0	$0	$98,653	$0	$98,653	$32,884	$0	$32,884
2. Fringe Benefits	$0	$0	$0	$29,597	$0	$29,597	$9,864	$0	$9,864
3. Consultants	$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	$0	$0	$0	$2,300	$0	$2,300	$0	$0	$0
5.(a) Supplies - Educational	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(b) Supplies - Lab	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(c) Supplies - Pharmacy	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(d) Supplies - Medical	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(e) Supplies - Office	$0	$0	$0	$185	$0	$185	$0	$0	$0
6. Travel	$0	$0	$0	$0	$0	$0	$0	$0	$0
7. Software	$0	$0	$0	$0	$0	$0	$0	$0	$0
8. (a) Other - Marketing/Communications	$0	$0	$0	$0	$0	$0	$0	$0	$0
8. (b) Other - Education and Training	$0	$0	$0	$0	$0	$0	$730	$0	$730
8. (c) Other - Other (specify below)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other-Cell Phones	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other-Contingencey Management	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other-Occupancy	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other- Onboarding	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Subrecipient Contracts- NHADACA	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fusion Health	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Direct Costs	$0	$0	$0	$130,735	$0	$130,735	$43,478	$0	$43,478
Total Indirect Costs	$0	$0	$0	$19,265	$0	$19,265	$6,522	$0	$6,522
Subtotals	$0	$0	$0	$150,000	$0	$150,000	$50,000	$0	$50,000
							TOTAL		$200,000

Initial
WGBM

Contractor Initials: _____
Date: 5/8/2025

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

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;

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

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.

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

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.

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

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.

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.

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

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.

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.

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

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.

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

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.

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: CRXLNW6GPAM5

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

   X NO _____ YES

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

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

   _____ NO _____ YES

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

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

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

Contractor Name: Elliot Health System

5/8/2025
Date:

Signed by:
W. Gregory Baxter, MD
B60CB4D49360452...
Name: W. Gregory Baxter, MD
Title: President/CEO

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WGBM

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

Initial

Contractor Initials WGBM

Date 5/8/2025

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.

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.

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.

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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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

16. The Contractor must ensure that all End Users:

    a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

    b. safeguard this information at all times.

    c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

e. limit disclosure of the Confidential Information to the extent permitted by law.

f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

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

V. LOSS REPORTING

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

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

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

4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
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

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

limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPPA 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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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 in

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,

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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.l., 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	Elliot Health System
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED9D6B04C83442...	Signed by: W. Gregory Baxter, MD BCC6B4BA05BC403...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	W. Gregory Baxter, MD
Name of Authorized Representative	Name of Authorized Representative
Director	President/CEO
Title of Authorized Representative	Title of Authorized Representative
5/8/2025	5/8/2025
Date	Date

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5/8/2025

Date

Docusign Envelope ID: E12C14D0-A594-4E5E-A4B8-522107352E18

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 ELLIOT HEALTH SYSTEM is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 25, 1999. 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: **320130**

Certificate Number: **0007175828**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 6th day of May A.D. 2025.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Karen Van Der Beken, hereby certify that:

1. I am a duly elected Officer of Elliot Health System.

2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on January 19, 2023 at which a quorum of the Directors were present and voting.

VOTED: That W. Gregory Baxter, MD, is duly authorized on behalf of Elliot Health System, including its subsidiary, Elliot Hospital of the City of Manchester, to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 5/5/25

Karen Van Der Beken
Signature of Elected Officer
Name: Karen Van Der Beken
Title: Secretary

Rev. 03/24/20

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 05/05/2025

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

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Elliot Health System	C2753
INSURER B: Safety National Casualty Corporation	15105
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Elliot Health System
4 Elliot Way, Ste 303
Manchester, NH 03103

COVERAGES CERTIFICATE NUMBER: W38947281 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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			SELF INSURED TRUST	07/01/2024	07/01/2025	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
							GENERAL AGGREGATE	$ 3,000,000
							PRODUCTS - COMP/OP AGG	$
								$
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	[ ] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	AGC4067980	01/01/2025	01/01/2026	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
A	Physician Professional Claims Made			SELF INSURED TRUST	07/01/2024	07/01/2025	Each Medical Incident	$1,000,000
							Aggregate	$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Re: Doorway contract for the Center for Recovery Management

CERTIFICATE HOLDER

State of NH
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
Patricia A Fong

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The Elliot

A Member of SOLUTIONHEALTH

The Mission of Elliot Health System

Elliot Health System strives to: INSPIRE wellness HEAL our patients SERVE with compassion in every interaction.

Our Vision

To our community's first choice to give and receive care.

Our Values

The Elliot is firmly rooted in our community and trusted for generations, a truly compassionate team of health care professionals relentlessly dedicated to providing innovative, life-changing, and life-saving health care every day to every individual.

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BAKER
NEWMAN
NOYES

Elliot Health System and Affiliates

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

HLB
THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

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ELLIOT HEALTH SYSTEM AND AFFILIATES

CONSOLIDATED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION

For the Years Ended June 30, 2024 and 2023

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BAKER NEWMAN NOYES

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

HLB THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

INDEPENDENT AUDITORS' REPORT

Board of Directors
Elliot Health System

Opinion

We have audited the consolidated financial statements of Elliot Health System and Affiliates (the System), which comprise the consolidated balance sheets as of June 30, 2024 and 2023, the related consolidated statements of operations, 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 the consolidated financial statements are issued or available to be issued.

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Board of Directors
Elliot Health System

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.

Baker Newman & Noyes LLC

Manchester, New Hampshire
October 22, 2024

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ELLIOT HEALTH SYSTEM AND AFFILIATES

CONSOLIDATED BALANCE SHEETS

June 30, 2024 and 2023

ASSETS

	2024	2023
Current assets:		
Cash and cash equivalents	$ 91,838,472	$106,526,157
Accounts receivable (notes 2, 5 and 11)	78,889,410	60,577,742
Inventories	8,572,937	7,441,219
Amounts due from affiliates (note 1)	352,847	514,108
Amounts due from SolutionHealth, Inc. (note 1)	–	3,200,093
Other current assets (notes 2 and 15)	13,228,943	12,991,414
Total current assets	192,882,609	191,250,733
Property, plant and equipment, less accumulated depreciation (notes 4, 5 and 12)	231,512,577	226,790,869
Operating lease right-of-use assets, net (note 12)	53,423,763	56,645,979
Investments (notes 6 and 13)	175,683,210	156,344,991
Other assets (notes 2 and 15)	7,724,330	7,620,197
Assets whose use is limited (notes 6 and 13):		
Board designated and donor restricted investments	182,640,328	161,233,364
Employee benefit plans and other (note 2)	35,727,408	30,560,330
Beneficial interest in perpetual trusts (note 2)	8,863,627	8,126,140
	227,231,363	199,919,834
Total assets	$888,457,852	$838,572,603

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LIABILITIES AND NET ASSETS

	2024	2023
Current liabilities:		
Accounts payable and accrued expenses (note 2)	$ 34,528,767	$ 30,126,346
Accrued salaries, wages and related accounts	33,825,075	39,406,639
Accrued interest	1,443,755	1,516,694
Amounts payable to third-party payors (notes 2 and 3)	26,421,174	30,179,816
Amounts due to SolutionHealth, Inc. (note 1)	15,802,746	9,686,566
Current portion of operating lease liabilities (note 12)	6,024,057	5,859,395
Current portion of long-term debt and finance lease liabilities (notes 5 and 12)	9,172,674	8,737,498
Total current liabilities	127,218,248	125,512,954
Accrued pension (note 8)	14,500,826	22,190,156
Self-insurance reserves and other liabilities (note 2)	55,398,166	46,964,023
Operating lease liabilities, less current portion (note 12)	47,532,347	50,919,220
Long-term debt and finance lease liabilities, less current portion (note 5)	135,162,506	143,957,103
Total liabilities	379,812,093	389,543,456
Net assets:		
Without donor restrictions	470,347,623	415,336,729
With donor restrictions (note 7)	38,298,136	33,692,418
Total net assets	508,645,759	449,029,147
Total liabilities and net assets	$888,457,852	$838,572,603

See accompanying notes.

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ELLIOT HEALTH SYSTEM AND AFFILIATES

CONSOLIDATED STATEMENTS OF OPERATIONS

Years Ended June 30, 2024 and 2023

	2024	2023
Operating revenues:		
Patient service revenues (notes 3 and 14)	$759,344,044	$705,547,699
Investment income (note 6)	8,056,230	5,955,720
Other revenues (note 2)	66,939,627	52,778,533
Total operating revenues	834,339,901	764,281,952
Expenses (note 10):		
Salaries, wages and fringe benefits (notes 2 and 8)	408,263,340	385,951,219
Supplies and other expenses (notes 1 and 12)	338,043,903	278,753,310
Depreciation and amortization	21,797,281	21,894,451
New Hampshire Medicaid Enhancement Tax (note 14)	30,422,378	28,595,535
Interest	5,291,155	5,664,405
Total expenses	803,818,057	720,858,920
Income from operations	30,521,844	43,423,032
Nonoperating gains (losses), net:		
Investment gain, net (notes 2 and 6)	30,863,796	14,024,283
Other (notes 2 and 9)	2,188,885	(1,097,977)
Net periodic pension gain, net of service cost (note 8)	1,657,468	2,450,367
Nonoperating gains, net	34,710,149	15,376,673
Excess of revenues and nonoperating gains over expenses	65,231,993	58,799,705
Net transfers to SolutionHealth, Inc.	(8,000,000)	(10,106,389)
Pension adjustment (note 8)	(2,221,099)	6,209,866
Increase in net assets without donor restrictions	$ 55,010,894	$ 54,903,182

See accompanying notes.

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ELLIOT HEALTH SYSTEM AND AFFILIATES

CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS

Years Ended June 30, 2024 and 2023

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
Balances at July 1, 2022	$360,433,547	$32,580,526	$393,014,073
Excess of revenues and nonoperating gains over expenses	58,799,705	–	58,799,705
Restricted gifts and bequests	–	64,432	64,432
Investment gain, net (note 6)	–	502,523	502,523
Net unrealized gain on investments (notes 2 and 6)	–	544,937	544,937
Net transfers to SolutionHealth, Inc.	(10,106,389)	–	(10,106,389)
Pension adjustment (note 8)	6,209,866	–	6,209,866
Increase in net assets	54,903,182	1,111,892	56,015,074
Balances at June 30, 2023	415,336,729	33,692,418	449,029,147
Excess of revenues and nonoperating gains over expenses	65,231,993	–	65,231,993
Restricted gifts and bequests	–	41,366	41,366
Investment gain, net (note 6)	–	996,820	996,820
Net unrealized gain on investments (notes 2 and 6)	–	3,567,532	3,567,532
Net transfers to SolutionHealth, Inc.	(8,000,000)	–	(8,000,000)
Pension adjustment (note 8)	(2,221,099)	–	(2,221,099)
Increase in net assets	55,010,894	4,605,718	59,616,612
Balances at June 30, 2024	$470,347,623	$38,298,136	$508,645,759

See accompanying notes.

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ELLIOT HEALTH SYSTEM AND AFFILIATES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended June 30, 2024 and 2023

	2024	2023
Operating activities and net gains and losses:		
Increase in net assets	$ 59,616,612	$ 56,015,074
Adjustments to reconcile increase in net assets to net cash provided by operating activities and net gains and losses:		
Depreciation and amortization	21,797,281	21,894,451
Loss on disposal of property, plant and equipment	–	289,487
Restricted investment income and net gain on investments	(996,820)	(502,523)
Restricted gifts and bequests	(41,366)	(64,432)
Net transfers to SolutionHealth, Inc.	8,000,000	10,106,389
Pension adjustment	2,221,099	(6,209,866)
Net realized and unrealized gains on investments	(33,391,899)	(13,840,438)
Changes in operating assets and liabilities:		
Accounts receivable	(18,311,668)	(10,116,396)
Inventories	(1,131,718)	(245,048)
Amounts due from affiliates	161,261	(514,108)
Other current and noncurrent assets	(341,662)	(2,278,225)
Accounts payable and accrued expenses	4,672,920	(9,876,986)
Amounts due to/from SolutionHealth, Inc.	9,316,273	29,880,321
Accrued salaries, wages and related accounts	(5,581,564)	(2,639,699)
Accrued interest	(72,939)	(84,077)
Accrued pension	(9,910,429)	(5,860,152)
Self-insurance reserves and other liabilities	8,434,143	902,925
Amounts payable to third-party payors	(3,758,642)	(12,705,753)
Net cash provided by operating activities and net gains and losses	40,680,882	54,150,944
Investing activities:		
Acquisition of property, plant and equipment	(26,443,169)	(33,292,947)
Proceeds from the sale of property, plant and equipment	–	1,280,000
Net change in assets whose use is limited	(12,138,979)	(5,178,426)
Net change in investments	(1,118,870)	(40,367,977)
Net cash used by investing activities	(39,701,018)	(77,559,350)
Financing activities:		
Repayment of long-term debt and finance lease liabilities	(8,705,735)	(8,826,347)
Restricted investment income and net gain on investments	996,820	502,523
Net transfers to SolutionHealth, Inc.	(8,000,000)	(10,106,389)
Restricted gifts and bequests	41,366	64,432
Net cash used by financing activities	(15,667,549)	(18,365,781)
Decrease in cash and cash equivalents	(14,687,685)	(41,774,187)
Cash and cash equivalents at beginning of year	106,526,157	148,300,344
Cash and cash equivalents at end of year	$ 91,838,472	$ 106,526,157
Supplemental disclosure for noncash transactions:		
Equipment purchases included in accounts payable at end of year	$ 105,011	$ 375,510

See note 12 with respect to certain noncash activities related to leases.

See accompanying notes.

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1. Organization

Elliot Health System and Affiliates (the System) consists of Elliot Health System (EHS), a not-for-profit corporation which functions as a parent company to several not-for-profit and for-profit health care entities, and its wholly-owned subsidiaries. EHS is the sole member of the following not-for-profit entities: Elliot Hospital, a provider of health care services whose affiliates also include Elliot Physician Network (EPN), a network of primary care physicians, and Elliot Professional Services (EPS), a network of specialty care physicians (collectively referred to as the Hospital); Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates (the VNA), a provider of home health care and hospice services; and Mary and John Elliot Charitable Foundation, a charitable foundation which supports the System. EHS is also the sole stockholder of Elliot Health System Holdings, Inc. and Subsidiaries, a for-profit corporation which owns interests in health care related and real estate development partnerships and provides real estate and business management services.

Elliot Hospital (excluding EPN and EPS) and EHS comprise the Obligated Group as defined under a Master Trust Indenture dated November 1, 2016 (as amended) under the 2016 bond offering. See note 5.

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 $98,710,759 and $85,618,892, 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 $15,802,746 and $6,486,473 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 from other affiliated entities as of June 30, 2024 and 2023 total $352,847 and $514,108, respectively, and are included within amounts due from affiliates in the accompanying consolidated balance sheets.

2. Significant Accounting Policies

The accounting policies that affect the more significant elements of the consolidated financial statements of the System are summarized below:

Principles of Consolidation

The consolidated financial statements include the accounts of EHS and its wholly-owned subsidiaries. All significant intercompany balances and transactions have been eliminated in the consolidation.

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2. Significant Accounting Policies (Continued)

Charity Care

The System's patient acceptance policy is based on its mission and its community service responsibilities. Accordingly, the System accepts patients in immediate need of care, regardless of their ability to pay. It does not pursue collection of amounts determined to qualify as charity care based on established policies. These policies define charity care as those services for which no payment is due for all or a portion of the patient's bill. For financial reporting purposes, charity care is excluded from patient service revenues.

In estimating the cost of providing charity care, the System uses the ratio of average patient care cost to gross charges and then applies that ratio to the gross uncompensated charges associated with providing charity 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.

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2. Significant Accounting Policies (Continued)

Patient Service Revenues

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 $25,889,757 and $16,209,598, 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.

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2. Significant Accounting Policies (Continued)

Income Taxes

The System and all related entities, with the exception of Elliot Health System Holdings, Inc. and Subsidiaries, 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 had taken no uncertain tax positions that require adjustment to the consolidated financial statements. Elliot Health System Holdings, Inc. is a holding company and its subsidiaries are for-profit companies subject to federal and state taxation. Income taxes are recorded based upon the asset and liability method.

At June 30, 2024 and 2023, the System has recorded $176,867 and $203,785 of federal and state income taxes payable in accounts payable and accrued expenses, respectively. The total provision for federal and state current tax expense is recorded in other nonoperating gains (losses) and is $1,092,765 and $836,823 for the years ended June 30, 2024 and 2023, respectively. At June 30, 2024 and 2023, the System has a deferred tax asset of $3,315,963 and $3,083,871 with a corresponding valuation allowance of $896,769 and $864,973, respectively, which is included in other assets, mainly relating to depreciation differences between book and tax on property, plant and equipment.

Elliot Health System Holdings, Inc. believes that it has appropriate support for the income tax positions taken and to be taken on tax returns, and that their accruals for tax liabilities are adequate for all open tax years based on an assessment of many factors including experience and interpretations of tax laws applied to the facts of each matter. Elliot Health System Holdings, Inc. has concluded there are no significant uncertain tax positions requiring disclosure and there is no material liability for unrecognized tax benefits.

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 revenues and expenses. Peripheral transactions are reported as nonoperating gains or losses.

The consolidated statements of operations also include excess of revenues and nonoperating gains over expenses. Changes in net assets without donor restrictions which are excluded from excess of revenues and nonoperating gains over expenses, consistent with industry practice, include pension adjustments and net transfers to affiliates.

Net Assets With Donor Restrictions

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

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2. Significant Accounting Policies (Continued)

Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying consolidated financial statements.

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 realized and unrealized gains and losses on investments, and interest and dividends) is reported as nonoperating gains (losses). 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 whether realized or unrealized in nonoperating gains or losses.

Beneficial Interest in Perpetual Trusts

The System has an irrevocable right to receive income earned on certain trust assets established for its benefit. Distributions received by the System are restricted by the donor for use in nursing education and women's and children's services. The System's interest in the fair value of the trust assets is included in assets whose use is limited. Changes in the market value of beneficial trust assets are reported as increases or decreases to net assets with donor restrictions and is included within investment gain (loss) on the accompanying consolidated statements of changes in net assets.

Investment Policies

The System's investment policies provide guidance for the prudent and skillful management of invested assets with the objective of preserving capital and maximizing returns. The invested assets include endowment, specific purpose and board designated funds.

Endowment funds are identified as perpetual in nature, intended to provide support for current or future operations and other purposes identified by the donor. These funds are managed with disciplined longer-term investment objectives and strategies designed to accommodate relevant, reasonable, or probable events.

Net assets with donor restrictions are restricted as to time or purpose as identified by the donor or grantor. These funds have various intermediate/long-term time horizons associated with specific identified spending objectives.

Board designated funds have various intermediate/long-term time horizons associated with specific spending objectives as determined by the Board of Directors.

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2. Significant Accounting Policies (Continued)

Management of these assets is designed to maximize total return while preserving the capital values of the funds, protecting the funds from inflation and providing liquidity as needed. The objective is to maximize returns over the long-term with prudent levels of risk, while providing the liquidity necessary to carry out capital replacement and improvement initiatives.

The System targets a diversified asset allocation that places emphasis on achieving its long-term return objectives within prudent risk constraints.

Spending Policy for Appropriation of Assets for Expenditure

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.

Spending policies may be adopted by the System, from time to time, to provide a stream of funding for the support of key programs. The spending policies are structured in a manner to ensure that the purchasing power of the assets is maintained while providing the desired level of annual funding to the programs. The System currently has a policy allowing interest and dividend income earned on investments to be used for operations with the goal of keeping principal intact. From time to time, certain net assets and donor restrictions may have fair values less than the amount required to be maintained by donors or by law (underwater donor restricted net assets). The System has interpreted UPMIFA to permit spending from underwater donor restricted net assets in accordance with prudent measures required under the law. At June 30, 2024 and 2023, there were no underwater donor restricted net assets.

Inventories

Inventories of supplies and pharmaceuticals are carried at the lower of cost, determined on a weighted-average method, or net realizable value.

Bond Issuance Costs/Original Issue Premium or Discount

The bond issuance costs incurred to obtain financing for construction and renovation programs and the original issue premium or discount are being amortized over the life of the bonds. The original issue premium or discount and bond issuance costs are presented as a component of the face amount of bonds payable.

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2. Significant Accounting Policies (Continued)

Property, Plant and Equipment

Property, plant and equipment is stated at cost at time of purchase, or fair market value at time of donation, less reductions in carrying value based upon impairment and less accumulated depreciation. The System's policy is to capitalize expenditures for major improvements and charge maintenance and repairs for expenditures which do not extend the lives of the related assets. The provision for depreciation is computed on the straight-line method at rates intended to amortize the cost of the related assets over their estimated useful lives. Assets which have been purchased but not yet placed in service are included in construction and projects in progress and no depreciation expense is recorded.

Federal Grant Revenue and Expenditures

Revenues and expenses under federal grant programs are recognized after the grants are formally awarded and as the related expenditure is incurred.

Retirement Benefits

The System maintains a defined benefit pension plan that prior to December 31, 2019 covered qualifying employees, the Elliot Health System Pension Plan (the Plan). The benefits were based on years of service and the employee's compensation during the period of employment.

The System's funding policy is to contribute amounts to the Plan sufficient to meet minimum funding requirements set forth in the Employee Retirement Income Security Act of 1974, plus such additional amounts as might be determined to be appropriate from time to time. The Plan is intended to constitute a plan described in Section 414(k) of the Internal Revenue Code, under which benefits derived from employer contributions are based on the separate account balances of participants in addition to the defined benefits under the Plan.

The System provides a defined contribution program. Under this program, eligible employees may receive annual employer contributions to a System sponsored 403(b) plan or 401(k) plan. In September 2020, the Board of Directors of the System voted to change the employer contribution from a fixed 3% of annual employee base pay to a yearly determined amount at the discretion of the Board of Directors of the System. For the years ended June 30, 2024 and 2023, annual employer contributions totaled 3%, of annual employee base pay.

The System also provides matching contributions at the discretion of the System to a 403(b) plan or 401(k) plan equal to up to one-half of the employee's contribution to a maximum of 4% of their annual base pay. Total expense incurred by the System was $7,537,965 and $8,077,124 under these defined contribution plans for the years ended June 30, 2024 and 2023, respectively.

The System sponsors deferred compensation plans for certain qualifying employees. The amounts ultimately due to employees are to be paid upon the employees attaining certain criteria, including age. At June 30, 2024 and 2023, $35,727,408 and $30,560,330, respectively, is reflected in assets whose use is limited and $35,727,408 and $30,560,330, respectively, in other long-term liabilities related to such agreements.

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2. Significant Accounting Policies (Continued)

Workers' Compensation

The System is self-insured for workers' compensation. The System has secured its obligation through a surety bond. The System maintains an excess insurance policy to limit its exposure on claims to $650,000 per occurrence. Reserves for claims made and potential unreported claims have been established to provide for incurred but unpaid claims. The amount of the reserve has been determined by an actuarial consultant.

Employee Health and Dental Insurance

The System maintains its own self-insurance plan for employee health and dental. Under the terms of the plan, employees meeting certain eligibility requirements and their dependents are eligible for participation and, as such, the System is responsible for the administration of the plan and any resultant liability incurred. The System maintains individual stop-loss insurance coverage.

Employee Fringe Benefits

Most of the System's entities have an earned time plan. Under this plan, each qualifying employee earns paid leave for each pay 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 and are paid to the employee upon termination subject to certain limits. The System accrues a liability for such paid leave as it is earned, which totaled approximately $14,229,000 and $14,669,000 at June 30, 2024 and 2023, respectively, and is recorded in accrued salaries, wages and related accounts on the accompanying consolidated balance sheets.

Professional and General Liability Contingencies

The System 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. The System maintains excess professional and general liability insurance policies to cover claims in excess of liability 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.

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2. Significant Accounting Policies (Continued)

In 2001, the System created a self-insurance trust to fund the related actuarially-determined liability for incurred but unpaid claims. The trust fund and related liability are included in the accompanying consolidated balance sheets. In accordance with Accounting Standards Update (ASU) No. 2010-24, "*Health Care Entities*" (Topic 954): *Presentation of Insurance Claims and Related Insurance Recoveries* (ASU 2010-24), at June 30, 2024 and 2023, the System recorded a liability of $15,738,011 and $13,159,369, respectively, related to estimated professional liability losses relating to reported cases as well as potentially incurred but not reported claims which is included in self-insurance reserves and other liabilities on the consolidated balance sheets. At June 30, 2024 and 2023, the Hospital also recorded a receivable totaling $345,128 in both years, related to estimated recoveries under insurance coverages provided by the self-insurance trust. Amounts are included in other assets on the accompanying consolidated balance sheets. The self-insurance trust is funded as necessary and is included within board designated and donor restricted investments in the accompanying consolidated balance sheets.

Litigation

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 amounts payable to third-party payors.

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 as disclosed in note 13.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities, at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates are used in the areas of accounts receivable, insurance costs, alternative investment funds, employee benefit plans, amounts payable to third-party payors and contingencies. It is reasonably possible that actual results could differ from those estimates. Adjustments made with respect to the use of estimates often relate to improved information not previously available.

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2. Significant Accounting Policies (Continued)

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 $4.8 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 $49.4 million from these accelerated Medicare payment requests. Recoupments totaling approximately $38.6 million were made through fiscal 2022 and remaining amounts were repaid in full during the year ended June 30, 2023.

The System also received approximately $15,600,000 and $5,520,000 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.

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.

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.

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2. Significant Accounting Policies (Continued)

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, nonlease 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.

Reclassifications

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

Subsequent Events

Events occurring after the 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.

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3. Patient Service Revenues

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

	2024	2023
Private payors (includes coinsurance and deductibles)	$492,169,413	$445,232,970
Medicaid	65,444,143	58,662,989
Medicare	190,388,946	193,162,025
Self-pay	11,341,542	8,489,715
	$759,344,044	$705,547,699

Various entities of the System maintain contracts with the Social Security Administration (Medicare) and the State of New Hampshire Department of Health and Human Services (Medicaid). The entities are paid a prospectively determined fixed price for Medicare and Medicaid inpatient acute care services depending on the type of illness or the patient's diagnostic related group classification. Reimbursement for Medicare for outpatient services is based upon a prospective standard rate for procedures performed or services rendered. Home health care and hospice services are reimbursed prospectively on a per episode or per diem basis. Physician services are reimbursed on established and/or negotiated fee schedules. Capital costs and certain Medicare and Medicaid outpatient services are also reimbursed on a prospectively determined fixed rate. The entities receive 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 26% and 5%, respectively, in 2024 and 29% and 6% in 2023, respectively.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. 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. The System believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates 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 revenues in the year that such amounts become known. The differences between amounts previously estimated and amounts subsequently determined to be recoverable from third-party payors increased patient service revenues by approximately $3,716,000 and $6,839,000 in 2024 and 2023, respectively.

The various System entities also maintain contracts with Anthem Blue Cross, Cigna, Harvard Pilgrim Health Care, certain commercial carriers, managed care plans and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates per discharge and per day, discounts from established charges and fee schedules.

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4. Property, Plant and Equipment

The major categories of property, plant and equipment are as follows at June 30:

	2024	2023
Operating properties:		
Land and land improvements	$ 10,470,365	$ 10,470,365
Buildings and fixed equipment	286,355,036	277,811,310
Major movable equipment	273,380,275	261,301,533
Construction and projects in progress	13,388,444	8,553,543
	583,594,120	558,136,751
Less accumulated depreciation	(385,049,386)	(364,191,559)
	198,544,734	193,945,192
Rental properties:		
Land and land improvements	10,436,263	9,961,263
Buildings and fixed equipment	57,380,846	56,223,899
Major movable equipment	168,522	144,316
Construction and projects in progress	328,717	674,577
	68,314,348	67,004,055
Less accumulated depreciation	(35,346,505)	(34,158,378)
	32,967,843	32,845,677
Net property, plant and equipment	$ 231,512,577	$ 226,790,869

5. Long-Term Debt and Finance Lease Liabilities

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

	2024	2023
New Hampshire Health and Education Facilities Authority:		
Elliot Hospital Obligated Group Series 2016 Bonds with interest ranging from 2.00% to 5.00% per year. Principal payments commenced in October 2017 and are payable in annual installments ranging from $5,370,000 to $10,915,000 through October 2038	$118,135,000	$123,240,000
Plus unamortized original issue premium	12,942,622	13,778,852
	131,077,622	137,018,852
Equipment financing with a fixed interest rate of 1.92% with required monthly principal payments ranging from $170,163 to $187,594 through August 2029 and is secured by related equipment	11,251,720	13,102,707
Equipment lease financing with required monthly principal payments of $5,833. Paid in full during 2024	–	140,000

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

	2024	2023
Equipment lease financing with required monthly principal payments of $21,210 through October 2027	$ 791,348	$ 1,026,440
Equipment lease financing with required annual principal payments through fiscal year 2026	642,436	947,202
Equipment lease financing with required monthly principal payments of $8,274 through fiscal year 2026	177,771	–
Notes payable – see below	750,000	850,000
	144,690,897	153,085,201
Less current portion	(9,172,674)	(8,737,498)
Less net unamortized bond issuance costs	(355,717)	(390,600)
	$135,162,506	$143,957,103

On November 15, 2016, the Hospital refunded its existing 2009 Series Bonds outstanding of $126,470,000 through the issuance of $147,020,000 in fixed rate New Hampshire Health and Education Facilities Authority Revenue Bonds with interest rates ranging from 2.00% to 5.00%. As of June 30, 2024 and 2023, the balance of defeased 2009 Series Bonds payable not included in the accompanying consolidated balance sheets was $115,305,000 and $119,515,000, respectively.

In 2019, the Hospital entered into a ten year $20,500,000 equipment financing agreement with Bank of America to acquire various property and equipment. Certain proceeds of the financing are held by a trustee, under the terms of an escrow agreement which allows for withdrawals only for approved purchases.

The Obligated Group's agreement with the New Hampshire Health and Education Facilities Authority for the 2016 Bond grants the Authority a security interest in the Hospital's gross receipts and a mortgage on the Hospital's existing and future facilities and equipment. In addition, under the terms of the master indenture, the Obligated Group is required to meet certain covenants requirements. For the years ended June 30, 2024 and 2023, the Hospital was in compliance with all required financial covenants.

The System has a note payable in the amount of $750,000 and $850,000 at June 30, 2024 and 2023, respectively, the proceeds of which were used for certain property improvements. Interest is payable annually at the fixed rate of 4.61% for the first 10 years, after which it will become variable. Principal and interest are payable annually through the maturity date of December 29, 2031.

Interest paid totaled $5,364,094 and $5,748,482 for the years ended June 30, 2024 and 2023, respectively.

Aggregate annual principal payments required under the bonds, finance lease agreements and note agreements for each of the five years ending June 30 are approximately as follows: 2025 - $9,173,000; 2026 - $9,540,000; 2027 - $9,463,000; 2028 - $9,608,000; and 2029 - $9,920,000.

The System has entered into an unsecured line of credit agreement with a bank which is due on demand. Maximum available borrowings were increased from $25,000,000 to $50,000,000 effective June 15, 2023. The line of credit agreement bears interest at a variable rate as defined in the agreement (6.16% at June 30, 2024). At June 30, 2024 and 2023, there were no borrowings outstanding under this agreement. The agreement grants the bank a security interest in the System's securities, cash and deposit account balances to collateralize any future outstanding balances.

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6. Investments and Assets Whose Use is Limited

Investments and assets whose use is limited at fair value are comprised of the following at June 30:

	2024	2023
Cash and equivalents	$ 3,868,455	$ 8,273,470
Marketable equity securities	120,111,364	102,376,255
Fixed income securities	79,457,130	72,489,632
Employee benefit plans and other	35,727,408	30,560,330
Beneficial interest in perpetual trusts	8,863,627	8,126,140
Alternative investments measured at NAV	153,987,541	134,438,998
Exchange traded funds and other	899,048	–
	$402,914,573	$356,264,825

Board designated and donor restricted investments of various System entities are pooled into the Elliot Common Trust Fund LLC, along with self-insured trust funds, and are comprised of the following at June 30:

	2024	2023
Board designated:		
Capital, working capital and community service	$148,797,116	$129,821,186
Self-insurance	731,010	96,434
	149,528,126	129,917,620
Donor restricted	33,112,202	31,315,744
	$182,640,328	$161,233,364

Investment income, and realized and unrealized gains on investments are summarized as follows for the years ended June 30:

	2024	2023
Unrestricted investment income and net gains and losses on investments are summarized as follows:		
Investment income	$ 8,056,230	$ 5,955,720
Nonoperating investment income	1,039,429	728,782
Realized gains on sale of investments, net	404,029	1,207,708
Net unrealized gains on investments	29,420,338	12,087,793
	38,920,026	19,980,003
Restricted investment income and net gains and losses on investments are summarized as follows:		
Investment income and net gain on investments	996,820	502,523
Net unrealized gains on investments	3,567,532	544,937
	4,564,352	1,047,460
Total restricted and unrestricted	$43,484,378	$21,027,463

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7. Net Assets With Donor Restrictions

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

	2024	2023
Purpose restriction:		
Health care services	$20,111,650	$17,444,392
Equipment and capital improvements	2,206,536	1,219,142
Education and scholarships	101,449	56,052
	22,419,635	18,719,586
Perpetual in nature:		
Investments, gains and income from which is donor restricted	11,227,661	10,321,992
Investments, gains and income from which is released to net assets without donor restrictions	4,650,840	4,650,840
	15,878,501	14,972,832
Total net assets with donor restrictions	$38,298,136	$33,692,418

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

8. Retirement Benefits

A reconciliation of the changes in the Elliot Health System Pension Plan's projected benefit obligation and the fair value of plan assets and a statement of funded status of the plan are as follows as of and for the years ended June 30:

	2024	2023
Changes in benefit obligation:		
Projected benefit obligations, beginning of year	$(299,825,753)	$(333,899,160)
Service cost	(1,747,703)	(1,590,213)
Interest cost	(14,551,700)	(15,141,880)
Benefits paid	11,821,328	12,952,821
Purchase of annuity contract	15,145,308	15,277,619
Actuarial gain	7,629,928	21,022,009
Administrative expenses paid	1,787,872	1,553,051
Projected benefit obligations, end of year	$(279,740,720)	$(299,825,753)
Changes in plan assets:		
Fair value of plan assets, beginning of year	$ 277,635,597	$ 299,638,986
Actual gain (loss) on plan assets	6,358,805	2,780,102
Contributions by plan sponsor	10,000,000	5,000,000
Benefits paid	(11,821,328)	(12,952,821)
Purchase of annuity contract	(15,145,308)	(15,277,619)
Actual administrative expense paid	(1,787,872)	(1,553,051)
Fair value of plan assets, end of year	$ 265,239,894	$ 277,635,597

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8. Retirement Benefits (Continued)

	2024	2023
Funded status:		
Fair value of plan assets	$ 265,239,894	$ 277,635,597
Projected benefit obligations	(279,740,720)	(299,825,753)
Funded status of the plan	$ (14,500,826)	$ (22,190,156)

In June 2023, the System entered into an agreement with an insurance company to purchase a single-premium nonparticipating group annuity contract totaling $15,277,619. In July 2023, the System entered into a second agreement with an insurance company to purchase an additional single-premium nonparticipating group annuity contract totaling $15,145,308.

The accumulated benefit obligation at June 30, 2024 and 2023 was $279,740,720 and $299,825,753, respectively.

Amounts recognized in the consolidated balance sheets consist of the following at June 30:

	2024	2023
Net liability recognized	$(14,500,826)	$ (22,190,156)

The weighted-average assumptions used to develop the projected benefit obligation are as follows as of June 30:

	2024	2023
Discount rate	5.49%	5.22%

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

	2024	2023
Net actuarial gain	$17,687,085	$ 15,465,986

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8. Retirement Benefits (Continued)

Pension Plan Assets

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

	Target Allocation	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
2024					
Short-term investments:	5%				
Cash and sweeps		$ 5,183,581	$5,183,581	$ –	$ –
Equity securities	40%	–	–	–	–
Fixed income securities:	55%				
U.S. Government obligations		15,685,988	–	15,685,988	–
		20,869,569	$5,183,581	$15,685,988	$ –
Unallocated insurance contract		454,979			
Investments measured at net asset value		243,915,346			
		$265,239,894			
2023					
Short-term investments:	5%				
Cash and sweeps		$ –	$ –	$ –	$ –
Equity securities:	40%				
Large cap		32,841,992	–	32,841,992	–
Mid cap		14,798,114	–	14,798,114	–
International		7,775,508	–	7,775,508	–
Fixed income securities:	55%				
U.S. Government obligations		21,846,875	–	21,846,875	–
		77,262,489	$ –	$77,262,489	$ –
Unallocated insurance contract		468,357			
Investments measured at net asset value		199,904,751			
		$277,635,597			

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8. Retirement Benefits (Continued)

The plan's primary investment objective is to ensure sufficient funds are available to meet the plan's benefit and expense obligations and to maintain compliance with regulatory funding requirements. Plan assets are invested in a prudent manner to meet the obligation of providing benefits to plan participants and their beneficiaries. The plan's portfolio primarily invests in a diversified portfolio of public equity, public debt, multi asset, and liability hedging investments.

The plan's secondary investment objective is to effectively manage the surplus/(deficit) risk between plan assets and plan liabilities. An effective hedging strategy may be considered in the investment program to mitigate interest rate risk in the plan, as the present value of the plan's liabilities are sensitive to changes in interest rates. The investment program shall consider the potential negative impact of fluctuating interest rates on the surplus/(deficit).

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.

Net periodic pension cost (gain) includes the following components at June 30:

	2024	2023
Service cost	$ 1,747,704	$ 1,590,213
Interest cost	14,551,700	15,141,880
Expected return on plan assets	(16,209,168)	(17,592,247)
Net periodic pension cost (gain)	$ 90,236	$ (860,154)

The weighted-average assumptions used to develop net periodic pension cost (gain) were as follows for the years ended June 30:

	2024	2023
Discount rate	5.22%	4.64%

In selecting the long-term rate of return on assets, the System considered the average rate of earnings expected on the funds invested or to be invested to provide for the benefits of the plan. This included considering the trust's asset allocation and the expected returns likely to be earned over the life of the plan, as well as the historical returns on the types of assets held and the current economic environment.

There is no loss amount expected to be recognized in net periodic benefit cost in 2025.

Contributions

The System expects to contribute $10,000,000 to its pension plan in 2025.

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8. Retirement Benefits (Continued)

Estimated Future Benefit Payments

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid by the System:

Fiscal Year	Pension Benefits
2025	$ 13,141,549
2026	14,461,498
2027	15,671,574
2028	16,853,088
2029	17,848,048
Years 2030 – 2034	98,353,368

On May 16, 2019, the Board of Directors of the System resolved to freeze the defined benefit pension plan effective December 31, 2019. 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 stopped accruing on December 31, 2019. This amendment impacted the present value of accumulated plan benefits by eliminating the increase due to annual benefit accruals.

9. Community Benefits (Unaudited)

The mission of the System is to provide quality, accessible healthcare services to patients regardless of their ability to pay. The System subsidizes certain health care services, supports community-based healthcare providers, and provides outreach and educational programs.

Charity Care

The System provides services to patients who are uninsured or underinsured under its charity care policy at no charge or at amounts less than its established charges. The estimated costs of providing charity care services are determined using the ratio of average patient care costs to gross charges, and then applying that ratio to the gross charges associated with providing such services.

Community Programs and Subsidized Services

The System provides community health programs, health professional education through partnerships with local post-secondary organizations, health screenings, health publications and other health information services. Many of these services are provided at a financial loss and are subsidized by the System in order to meet important community needs that otherwise would not be available. In addition, supporting contributions and in-kind services are made to a number of community organizations for the promotion of health-related activities.

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9. Community Benefits (Unaudited) (Continued)

Government-Sponsored Programs

The System provided services to Medicare and Medicaid recipients. Reimbursement for such services is at rates substantially below cost.

The estimated cost of providing community benefits for the years ended June 30, 2024 and 2023 are summarized below:

	2024	2023
Charity care	$ 21,807,604	$ 11,325,287
Community programs and subsidized services	1,649,489	2,115,455
Government-sponsored programs	169,859,100	161,889,896
	$193,316,193	$175,330,638

In addition, the System provides a significant amount of uncompensated care to patients that are reported as implicit price concessions. For the years ended June 30, 2024 and 2023, the System reported implicit price concession revenue deductions of $31,641,232 and $18,176,522, respectively.

10. Functional Expenses

The System provides general health care services to residents within its geographic location including inpatient, outpatient, physician and emergency care. Expenses related to providing these services are as follows for the years ended June 30, 2024 and 2023:

	Health Services	General and Administrative	Total
2024			
Salaries, wages and fringe benefits	$348,974,736	$ 59,288,604	$408,263,340
Supplies and other expenses	164,886,129	173,157,774	338,043,903
Interest	2,621,712	2,669,443	5,291,155
New Hampshire Medicaid Enhancement Tax	30,422,378	–	30,422,378
Depreciation and amortization	9,685,001	12,112,280	21,797,281
	$556,589,956	$247,228,101	$803,818,057
2023			
Salaries, wages and fringe benefits	$331,239,885	$ 54,711,334	$385,951,219
Supplies and other expenses	159,628,902	119,124,408	278,753,310
Interest	2,881,069	2,783,336	5,664,405
New Hampshire Medicaid Enhancement Tax	28,595,535	–	28,595,535
Depreciation and amortization	9,567,714	12,326,737	21,894,451
	$531,913,105	$188,945,815	$720,858,920

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10. Functional Expenses (Continued)

The consolidated 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 amortization, 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. Specifically identifiable costs are assigned to the function to which they are identified.

11. Concentration of Credit Risk

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

	2024	2023
Medicare	35%	34%
Medicaid	10	9
Managed care and other	25	25
Patients (self pay)	12	12
Anthem Blue Cross	18	20
	100%	100%

12. 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 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.

Finance lease right-of-use assets of $12,994,321 in 2024 and $15,422,178 in 2023 (net of accumulated amortization of $10,836,225 in 2024 and $8,136,662 in 2023) are reported on the System's consolidated balance sheet within property, plant, and equipment, less accumulated depreciation. The System's lease liabilities are reported on the consolidated balance sheet as obligations under leases according to their related lease classification.

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12. Leases (Continued)

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

Description	Consolidated Statement of Operations Classification	2024	2023
Operating lease expense	Supplies and other expenses	$6,050,394	$5,725,918
Variable lease costs	Supplies and other expenses	26,304	132,637
Finance lease costs:			
Amortization of right-of-use assets	Depreciation and amortization	$2,293,425	$2,466,663
Interest on lease liabilities	Interest expense	310,233	326,158

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

	2024	2023
Weighted average remaining lease term:		
Operating leases	13.51 years	14.73 years
Finance leases	4.78 years	5.74 years
Weighted average discount rate:		
Operating leases	3.21%	3.18%
Finance leases	2.13%	2.12%

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

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases (fixed payments)	$6,076,698	$5,858,555
Operating cash flows from finance leases (interest payments)	310,233	326,158
Financing cash flows from finance leases (liability reduction)	2,624,780	2,437,679
Right-of-use assets obtained in exchange for lease obligations:		
Operating leases	1,098,796	657,678
Finance leases	271,706	2,358,840

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12. Leases (Continued)

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:

	Operating Leases	Finance Leases
2025	$ 6,024,057	$ 2,941,591
2026	5,729,055	2,933,318
2027	5,488,495	2,509,248
2028	5,242,112	2,339,568
2029	5,047,714	2,254,728
Thereafter	38,713,128	375,788
Total future minimum payments	66,244,561	13,354,241
Less imputed interest	(12,688,157)	(490,966)
Total liabilities	53,556,404	12,863,275
Less current portion	(6,024,057)	(2,941,591)
Long-term liabilities	$ 47,532,347	$ 9,921,684

13. Fair Value Measurements

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. 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. 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.

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13. Fair Value Measurements

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 that are subject to fair value measurements. 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. The following are descriptions 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 generally results in classification as Level 2 within the fair value hierarchy.

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 primarily classified as Level 2 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 balance sheet dates are reasonable.

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13. Fair Value Measurements (Continued)

Beneficial Interests in Perpetual Trusts

The System is the beneficiary of two perpetual trusts held by a third party. Under the terms of the trusts, the System has the irrevocable right to receive the income earned on the assets of the trusts in perpetuity, but never receives the assets held in the trusts. The System has transparency into the holdings of the trusts. These investments are generally classified as Level 1 within the fair value hierarchy.

Employee Benefit Plan and Other

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.

Fair Value on a Recurring Basis

The following presents the balances of assets measured at fair value on a recurring basis at June 30:

	Total	Level 1	Level 2	Level 3
2024				
Investments and assets whose use is limited:				
Cash and equivalents	$ 3,868,455	$ 3,868,455	$ –	$
Marketable equity securities:				
Large cap	85,573,523	–	85,573,523	–
Mid cap	22,142,643	–	22,142,643	–
International	12,395,198	–	12,395,198	–
Fixed income securities:				
Governmental and municipal bonds	53,663,117	–	53,663,117	–
Municipal bonds	3,922,353	–	3,922,353	–
Corporate bonds	6,615,791	–	6,615,791	–
Foreign bonds	15,255,869	–	15,255,869	–
Exchange traded funds and other	899,048	–	899,048	–
Beneficial interests in perpetual trusts	8,863,627	8,863,627	–	–
Employee benefit plans and other	35,727,408	35,727,408	–	–
Investments and assets whose use is limited	248,927,032	$48,459,490	$200,467,542	$ –
Nonmarketable alternative investment at NAV	13,685,213			
Marketable alternative investments at NAV	140,225,921			
Inflation hedging investments at NAV	76,407			
Total assets	$402,914,573			

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13. Fair Value Measurements (Continued)

	Total	Level 1	Level 2	Level 3
2023				
Investments and assets whose use is limited:				
Cash and equivalents	$ 8,273,470	$ 8,273,470	$ –	$ –
Marketable equity securities:				
Large cap	68,861,687	–	68,861,687	–
Mid cap	23,544,075	–	23,544,075	–
Small cap	714,583	–	714,583	–
International	9,255,910	–	9,255,910	–
Fixed income securities:				
Governmental and municipal bonds	50,752,290	–	50,752,290	–
Municipal bonds	3,889,939	–	3,889,939	–
Corporate bonds	3,522,688	–	3,522,688	–
Foreign bonds	14,324,715	–	14,324,715	–
Beneficial interests in perpetual trusts	8,126,140	8,126,140	–	–
Employee benefit plans and other	30,560,330	30,560,330	–	–
Investments and assets whose use is limited	221,825,827	$46,959,940	$174,865,887	$ –
Nonmarketable alternative investment at NAV	10,606,149			
Marketable alternative investments at NAV	123,738,492			
Inflation hedging investments at NAV	94,357			
Total assets	$356,264,825			

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

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13. Fair Value Measurements (Continued)

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:

Investment	Net Asset Value	Unfunded Commitment of the Hospital	Redemption Frequency	Redemption Notice Period
2024				
Global equity fund	$ 56,471	$ –	Illiquid	N/A
Commingled REIT fund	76,407	1,971,361	Illiquid	N/A
Equity fund	1,136,531	489	Illiquid	N/A
Multi-strategy hedge fund	2,008,648	292,135	Illiquid	N/A
Multi-strategy hedge fund	110,430	–	Annually	N/A
Multi-strategy hedge fund	116,545	–	Illiquid	N/A
Multi-strategy hedge fund	85,381	10,996	Illiquid	N/A
Multi-strategy hedge fund	52,817	–	Quarterly	100 days
International equity fund	8,793,631	–	Monthly	2 weeks
Multi-strategy hedge fund	10,118,390	–	Monthly	30 days
Emerging equity fund	11,286,452	–	Monthly	2 business days
Emerging equity fund	11,563,485	–	Monthly	2 weeks
Fixed income fund	13,795,926	–	Daily	1 business day
Fixed income fund	14,073,771	–	Daily	15 business days
International equity fund	13,872,207	–	Daily	2 business days
Global equity fund	20,937,689	–	End of month,	
		–	semi-monthly	1 week
International equity fund	21,901,261	–	Weekly	4 business days
Fixed income fund	24,001,499	–	Daily	5 business days

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13. Fair Value Measurements (Continued)

Investment	Net Asset Value	Unfunded Commitment of the Hospital	Redemption Frequency	Redemption Notice Period
2023				
Global equity fund	$ 56,471	$ 29,829	Illiquid	N/A
Commingled REIT fund	94,357	1,971,361	Illiquid	N/A
Equity fund	822,407	273,065	Illiquid	N/A
Multi-strategy hedge fund	1,618,444	1,001,876	Illiquid	N/A
Multi-strategy hedge fund	109,002	–	Annually	N/A
Multi-strategy hedge fund	276,501	–	Illiquid	N/A
Multi-strategy hedge fund	395,772	9,223	Illiquid	N/A
Multi-strategy hedge fund	52,817	–	Quarterly	100 days
International equity fund	6,285,875	–	Monthly	2 weeks
Multi-strategy hedge fund	7,173,880	–	Monthly	30 days
Emerging equity fund	9,469,654	–	Monthly	2 business days
Emerging equity fund	10,059,425	–	Monthly	2 weeks
Fixed income fund	12,396,152	–	Daily	1 business day
Fixed income fund	12,817,988	–	Daily	15 business days
International equity fund	14,969,211	–	Daily	2 business days
Global equity fund	18,281,727	–	End of month,	
		–	semi-monthly	1 week
International equity fund	16,962,341	–	Weekly	4 business days
Fixed income fund	22,596,974	–	Daily	5 business days

The illiquid investments noted above generally are investments which require a long-term investment commitment, are not publicly traded, and are intended to be held for the life of the investment fund or partnership. Accordingly, any attempt to sell these investments before the end of their investment period could result in the System realizing less than fair value at the time of any early redemptions.

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 consolidated statements of operations.

Investment Strategies

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.

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13. Fair Value Measurements (Continued)

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.

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.

Inflation Hedging Alternative Investments Measured at NAV

The purpose of inflation hedging investments such as, but not limited to, private real estate, real estate investment trusts (REITs), oil and gas partnerships, TIPS, and commodities is to protect the purchasing power of the Fund against unexpected or severe inflation. Inflation hedging investments in REITs, TIPS and commodities are significantly more liquid than investments in oil and gas partnerships and private real estate.

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.

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14. Medicaid Enhancement Tax and 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 Hospital's patient service revenues in State fiscal years 2024 and 2023, with certain exclusions. The amount of the tax provided for by the Hospital for the years ended June 30, 2024 and 2023 was $30,422,378 and $28,595,535, respectively.

The State provides disproportionate share payments (DSH) to hospitals based on a set percentage of uncompensated care provided. The Hospital received $23,649,763 and $23,425,858 during the years ended June 30, 2024 and 2023, respectively. Reserves on these receipts were established for $2,341,234 and $2,342,586 at June 30, 2024 and 2023, respectively, as these programs are subject to the State DSH annual audit and potential redistributions.

15. Pledges Receivable

Pledges receivable represent promises to give and are predominantly related to a capital campaign for a regional cancer center. Pledges expected to be collected within one year are recorded at their net realizable value. Pledges that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The present value of estimated future cash flows has been measured utilizing risk-free rates of return adjusted for market and credit risk established at the time a contribution is received. Amounts expected to be collected within a year are included within other current assets and the remaining amounts are included within other assets on the consolidated balance sheets as of June 30, 2024 and 2023.

Pledges are expected to be collected as follows at June 30, 2024:

One year or less	$ 835,802
Between one year and two years	114,179
Between two years and three years	60,000
Between three years and four years	60,000
Pledges receivable	1,069,981
Present value discount	(37,357)
Allowance for uncollectible pledges	(212,626)
Pledges receivable, net	$ 819,998

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16. Financial Assets and Liquidity Resources

As of June 30, 2024, 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:

Cash and cash equivalents	$ 91,838,472
Accounts receivable	78,889,410
	$170,727,882

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 assets and investments without donor restrictions that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of June 30, 2024, the balances in board designated assets and investments were $148,797,116 and $175,683,210, respectively.

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INDEPENDENT AUDITORS' REPORT ON OTHER FINANCIAL INFORMATION

Board of Directors
Elliot Health System

We have audited the consolidated financial statements of Elliot Health System and Affiliates (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 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 companies 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

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ELLIOT HEALTH SYSTEM AND AFFILIATES

CONSOLIDATING BALANCE SHEET

June 30, 2024

ASSETS

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings, Inc. and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi-nations	Consol-idated
Current assets:								
Cash and cash equivalents	$ 49,953,809	$ 8,168	$ 51,226,602	$ 3,988,138	$ 31,878,137	$ 4,737,427	$ –	$ 91,838,472
Accounts receivable	68,237,830	–	74,610,354	1,802,778	2,476,278	–	–	78,889,410
Inventories	7,905,380	–	7,905,380	–	667,557	–	–	8,572,937
Amounts due from affiliates	3,648,985	–	255,534	1,240,210	951,083	151,842	(2,245,822)	352,847
Other current assets	5,741,082	–	6,469,604	100,944	5,938,721	719,674	–	13,228,943
Total current assets	135,487,086	8,168	140,467,474	7,132,070	41,911,776	5,608,943	(2,245,822)	192,882,609
Property, plant and equipment, net	201,573,091	–	202,334,936	1,159	29,176,482	–	–	231,512,577
Operating lease right-of-use assets, net	9,023,364	–	9,023,364	–	44,400,399	–	–	53,423,763
Investments	175,683,210	–	175,683,210	–	–	–	–	175,683,210
Other assets:								
Investment in subsidiary	66,522,723	66,522,723	–	–	–	–	(66,522,723)	–
Other	3,268,884	–	3,318,921	–	4,618,737	189,997	(403,325)	7,724,330
	69,791,607	66,522,723	3,318,921	–	4,618,737	189,997	(66,926,048)	7,724,330
Assets whose use is limited:								
Board designated and donor restricted investments	137,680,480	–	137,680,480	15,067,372	1,163,319	28,729,157	–	182,640,328
Employee benefit plans and other	35,727,408	–	35,727,408	–	–	–	–	35,727,408
Beneficial interest in perpetual trusts	8,863,627	–	8,863,627	–	–	–	–	8,863,627
	182,271,515	–	182,271,515	15,067,372	1,163,319	28,729,157	–	227,231,363
Total assets	$773,829,873	$66,530,891	$713,099,420	$22,200,601	$121,270,713	$34,528,097	$(69,171,870)	$888,457,852

* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

Docusign Envelope ID: E12C14D0-A594-4E5E-A4B8-522107352E18

LIABILITIES AND NET ASSETS

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings, Inc. and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi-nations	Consol-idated
Current liabilities:								
Accounts payable and accrued expenses	$ 25,418,705	$ –	$ 27,322,125	$ 705,158	$ 6,461,047	$ 40,437	$ –	$ 34,528,767
Accrued salaries, wages and related accounts	15,230,639	–	30,519,730	2,361,387	943,958	–	–	33,825,075
Accrued interest	1,443,755	–	1,443,755	–	153,325	–	(153,325)	1,443,755
Amounts payable to third-party payors	26,409,411	–	26,421,174	–	–	–	–	26,421,174
Amounts due to SolutionHealth, Inc.	15,868,612	–	15,848,139	(9,569)	(51,782)	15,958	–	15,802,746
Amounts due to affiliates	–	–	–	1,451,701	643,229	150,892	(2,245,822)	–
Current portion of operating lease liabilities	2,011,174	–	2,011,174	–	4,012,883	–	–	6,024,057
Current portion of long-term debt and finance lease liabilities	8,640,331	–	8,640,331	–	782,343	–	(250,000)	9,172,674
Total current liabilities	95,022,627	–	112,206,428	4,508,677	12,945,003	207,287	(2,649,147)	127,218,248
Accrued pension	12,516,090	–	14,143,315	357,511	–	–	–	14,500,826
Self-insurance reserves and other liabilities	55,094,835	–	55,094,835	–	303,331	–	–	55,398,166
Operating lease liabilities, less current portion	7,040,897	–	7,040,897	–	40,491,450	–	–	47,532,347
Long-term debt and finance lease liabilities, less current portion	134,154,300	–	134,154,300	–	1,008,206	–	–	135,162,506
Total liabilities	303,828,749	–	322,639,775	4,866,188	54,747,990	207,287	(2,649,147)	379,812,093
Net assets:								
Without donor restrictions/owners' equity	451,871,619	66,530,891	372,330,140	16,836,512	66,522,723	14,650,080	(66,522,723)	470,347,623
With donor restrictions	18,129,505	–	18,129,505	497,901	–	19,670,730	–	38,298,136
Total net assets	470,001,124	66,530,891	390,459,645	17,334,413	66,522,723	34,320,810	(66,522,723)	508,645,759
Total liabilities and net assets	$773,829,873	$66,530,891	$713,099,420	$22,200,601	$121,270,713	$34,528,097	$(69,171,870)	$888,457,852

* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

Docusign Envelope ID: E12C14D0-A594-4E5E-A4B8-522107352E18

ELLIOT HEALTH SYSTEM AND AFFILIATES

CONSOLIDATING STATEMENT OF OPERATIONS

Year Ended June 30, 2024

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings, Inc. and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi-nations	Consol-idated
Operating revenues:								
Patient service revenues	$ 635,818,021	$ –	$ 725,568,499	$14,099,706	$20,391,250	$ –	$ (715,411)	$ 759,344,044
Investment income	6,605,691	–	6,605,691	353,443	836,621	260,475	–	8,056,230
Other revenues	65,240,915	–	71,070,722	2,363,154	9,732,569	1,660,100	(17,886,918)	66,939,627
Total operating revenues	707,664,627	–	803,244,912	16,816,303	30,960,440	1,920,575	(18,602,329)	834,339,901
Expenses:								
Salaries, wages and fringe benefits	256,410,883	–	390,386,180	12,450,775	5,393,929	747,867	(715,411)	408,263,340
Supplies and other expenses	313,848,969	–	330,711,793	4,759,482	19,309,803	1,149,743	(17,886,918)	338,043,903
Depreciation and amortization	19,858,242	–	20,146,242	67,747	1,583,292	–	–	21,797,281
New Hampshire Medicaid Enhancement Tax	30,422,378	–	30,422,378	–	–	–	–	30,422,378
Interest	5,221,808	–	5,221,808	–	69,347	–	–	5,291,155
Total expenses	625,762,280	–	776,888,401	17,278,004	26,356,371	1,897,610	(18,602,329)	803,818,057
Income (loss) from operations	81,902,347	–	26,356,511	(461,701)	4,604,069	22,965	–	30,521,844
Nonoperating gains (losses):								
Investment gain, net	28,508,076	–	28,508,076	1,381,955	–	973,765	–	30,863,796
Other	6,693,873	4,050,359	2,700,374	–	(553,710)	42,221	(4,050,359)	2,188,885
Net periodic pension gain, net of service cost	1,430,620	–	1,616,606	40,862	–	–	–	1,657,468
Nonoperating gains (losses), net	36,632,569	4,050,359	32,825,056	1,422,817	(553,710)	1,015,986	(4,050,359)	34,710,149
Excess of revenues and nonoperating gains (losses) over expenses	118,534,916	4,050,359	59,181,567	961,116	4,050,359	1,038,951	(4,050,359)	65,231,993
Net transfers to affiliates	(55,760,000)	–	–	–	–	–	–	–
Net transfers to SolutionHealth, Inc.	(8,000,000)	–	(8,000,000)	–	–	–	–	(8,000,000)
Pension adjustment	(1,916,446)	–	(2,165,678)	(55,421)	–	–	–	(2,221,099)
Increase in net assets without donor restrictions	$ 52,858,470	$ 4,050,359	$ 49,015,889	$ 905,695	$ 4,050,359	$ 1,038,951	$ (4,050,359)	$ 55,010,894

* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

Docusign Envelope ID: E12C14D0-A594-4E5E-A4B8-522107352E18

ELLIOT HEALTH SYSTEM AND AFFILIATES

CONSOLIDATING BALANCE SHEET

June 30, 2023

ASSETS

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings, Inc. and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi-nations	Consol-idated
Current assets:								
Cash and cash equivalents	$ 68,629,772	$ 8,168	$ 70,317,180	$ 4,221,997	$ 27,902,930	$ 4,075,882	$ –	$106,526,157
Accounts receivable	52,315,166	–	56,846,165	1,360,749	2,370,828	–	–	60,577,742
Inventories	6,992,774	–	6,992,774	–	448,445	–	–	7,441,219
Amounts due from affiliates	3,435,143	–	349,222	(254,374)	332,199	87,061	–	514,108
Amounts due from SolutionHealth, Inc.	3,048,989	–	3,120,799	4,669	73,995	630	–	3,200,093
Other current assets	6,352,387	–	6,515,727	105,730	5,474,262	895,695	–	12,991,414
Total current assets	140,774,231	8,168	144,141,867	5,438,771	36,602,659	5,059,268	–	191,250,733
Property, plant and equipment, net	197,027,769	–	197,648,125	68,905	29,073,839	–	–	226,790,869
Operating lease right-of-use assets, net	9,704,129	–	9,704,129	–	46,941,850	–	–	56,645,979
Investments	156,344,991	–	156,344,991	–	–	–	–	156,344,991
Other assets:								
Investment in subsidiary	62,472,364	62,472,364	–	–	–	–	(62,472,364)	–
Other	2,902,488	–	2,958,652	–	4,680,011	352,779	(371,245)	7,620,197
	65,374,852	62,472,364	2,958,652	–	4,680,011	352,779	(62,843,609)	7,620,197
Assets whose use is limited:								
Board designated and donor restricted investments	121,292,799	–	121,292,799	13,337,193	1,163,319	25,440,053	–	161,233,364
Employee benefit plans and other	30,560,330	–	30,560,330	–	–	–	–	30,560,330
Beneficial interest in perpetual trusts	8,126,140	–	8,126,140	–	–	–	–	8,126,140
	159,979,269	–	159,979,269	13,337,193	1,163,319	25,440,053	–	199,919,834
Total assets	$ 729,205,241	$ 62,480,532	$ 670,777,033	$ 18,844,869	$ 118,461,678	$ 30,852,100	$ (62,843,609)	$ 838,572,603

* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

Docusign Envelope ID: E12C14D0-A594-4E5E-A4B8-522107352E18

LIABILITIES AND NET ASSETS

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings, Inc. and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi-nations	Consol-idated
Current liabilities:								
Accounts payable and accrued expenses	$ 22,592,618	$ –	$ 23,679,716	$ 478,036	$ 5,912,810	$ 55,784	$ –	$ 30,126,346
Accrued salaries, wages and related accounts	23,833,883	–	37,718,578	1,265,748	422,313	–	–	39,406,639
Accrued interest	1,507,219	–	1,507,219	–	130,720	–	(121,245)	1,516,694
Amounts payable to third-party payors	30,168,053	–	30,179,816	–	–	–	–	30,179,816
Amounts due to SolutionHealth, Inc.	9,683,499	–	9,686,566	–	–	–	–	9,686,566
Current portion of operating lease liabilities	1,847,712	–	1,847,712	–	4,011,683	–	–	5,859,395
Current portion of long-term debt and finance lease liabilities	8,332,732	–	8,332,732	–	654,766	–	(250,000)	8,737,498
Total current liabilities	97,965,716	–	112,952,339	1,743,784	11,132,292	55,784	(371,245)	125,512,954
Accrued pension	19,292,369	–	21,517,789	672,367	–	–	–	22,190,156
Self-insurance reserves and other liabilities	46,440,655	–	46,499,302	–	464,721	–	–	46,964,023
Operating lease liabilities, less current portion	7,885,119	–	7,885,119	–	43,034,101	–	–	50,919,220
Long-term debt and finance lease liabilities, less current portion	142,598,903	–	142,598,903	–	1,358,200	–	–	143,957,103
Total liabilities	314,182,762	–	331,453,452	2,416,151	55,989,314	55,784	(371,245)	389,543,456
Net assets:								
Without donor restrictions/owners' equity	399,013,149	62,480,532	323,314,251	15,930,817	62,472,364	13,611,129	(62,472,364)	415,336,729
With donor restrictions	16,009,330	–	16,009,330	497,901	–	17,185,187	–	33,692,418
Total net assets	415,022,479	62,480,532	339,323,581	16,428,718	62,472,364	30,796,316	(62,472,364)	449,029,147
Total liabilities and net assets	$ 729,205,241	$ 62,480,532	$ 670,777,033	$ 18,844,869	$ 118,461,678	$ 30,852,100	$ (62,843,609)	$ 838,572,603

* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

Docusign Envelope ID: E12C14D0-A594-4E5E-A4B8-522107352E18

ELLIOT HEALTH SYSTEM AND AFFILIATES

CONSOLIDATING STATEMENT OF OPERATIONS

Year Ended June 30, 2023

	Obligated Group*	Elliot Health System	Elliot Hospital and Affiliates	Visiting Nurse Association of Manchester and Southern New Hampshire, Inc. and Affiliates	Elliot Health System Holdings, Inc. and Subsidiaries	Mary and John Elliot Charitable Foundation	Elimi-nations	Consol-idated
Operating revenues:								
Patient service revenues	$ 594,596,902	$ –	$ 673,519,684	$13,965,773	$18,697,504	$ –	$ (635,262)	$ 705,547,699
Investment income	5,514,646	–	5,514,646	188,116	114,786	138,172	–	5,955,720
Other revenues	54,005,076	–	52,562,457	730,161	9,590,552	1,453,326	(11,557,963)	52,778,533
Total operating revenues	654,116,624	–	731,596,787	14,884,050	28,402,842	1,591,498	(12,193,225)	764,281,952
Expenses:								
Salaries, wages and fringe benefits	247,194,234	–	368,213,959	12,698,804	4,930,607	743,111	(635,262)	385,951,219
Supplies and other expenses	264,351,635	76	270,741,443	2,758,112	18,223,226	1,094,238	(14,063,785)	278,753,310
Depreciation and amortization	19,249,449	–	19,541,776	89,662	2,263,013	–	–	21,894,451
New Hampshire Medicaid Enhancement Tax	28,595,535	–	28,595,535	–	–	–	–	28,595,535
Interest	5,604,959	–	5,604,959	–	78,121	–	(18,675)	5,664,405
Total expenses	564,995,812	76	692,697,672	15,546,578	25,494,967	1,837,349	(14,717,722)	720,858,920
Income (loss) from operations	89,120,812	(76)	38,899,115	(662,528)	2,907,875	(245,851)	2,524,497	43,423,032
Nonoperating gains (losses):								
Investment gain, net	11,544,558	–	11,544,558	785,199	–	1,694,526	–	14,024,283
Other	5,809,862	2,235,422	2,010,644	60,519	(672,453)	27,810	(4,759,919)	(1,097,977)
Net periodic pension gain, net of service cost	2,130,378	–	2,376,122	74,245	–	–	–	2,450,367
Nonoperating gains (losses), net	19,484,798	2,235,422	15,931,324	919,963	(672,453)	1,722,336	(4,759,919)	15,376,673
Excess of revenues and nonoperating gains (losses) over expenses	108,605,610	2,235,346	54,830,439	257,435	2,235,422	1,476,485	(2,235,422)	58,799,705
Net transfers (to) from affiliates	(53,730,000)	4,000,000	(4,000,000)	–	4,000,000	–	(4,000,000)	–
Net transfers to SolutionHealth, Inc.	(10,106,389)	–	(10,106,389)	–	–	–	–	(10,106,389)
Pension adjustment	5,767,685	–	6,070,496	139,370	–	–	–	6,209,866
Increase in net assets without donor restrictions	$ 50,536,906	$ 6,235,346	$ 46,794,546	$ 396,805	$ 6,235,422	$1,476,485	$ (6,235,422)	$ 54,903,182

* Includes Elliot Health System and Elliot Hospital, exclusive of affiliates

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Elliot Hospital Board of Trustees & Elliot Health System Board of Directors 2024

Elliot Health System is a nonprofit organization governed by a volunteer Board of Trustees, which helps to guide the direction of the hospital as a regional provider of healthcare services.

- Greg Baxter, MD
- David Bellman
- Loretta L.C. Brady, Ph.D., MAC, Chair
- Todd Burdette, MD
- David Cuzzi
- Joyia Fazelat, MD
- Marina Feldman, MD
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- Robert Fremeau, DMD, Vice Chair
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- James Hood, Esquire, Emeritus
- Linda Lassonde, APRN
- Andrew MacWilliam
- Priscilla Marsicovetere, JD, PA-C
- Eva Martel, Treasurer
- Selma Naccach-Hoff
- Charles Rolecek
- Philip Taub, Esquire
- James J. Tenn, Jr., Esquire, Immediate Past Chair
- Karen Van Der Beken, Secretary

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Annette Escalante, MSW, MLADC

Undergraduate Degree: Springfield College, BA Major: Human Services

Graduate Degree: University of New Hampshire, MSW Major: Social Work

Master Licensed Alcohol Drug Counselor (MLADC) #599 State of New Hampshire

Languages: Bilingual/Bicultural English/Spanish (Verbal and Written)

Community Interest

NH Providers Association-President	2009-2015
NH Alcohol & Drug Abuse Counselors Association	2012-2017
NH Board for Licensing Alcohol & Drug Abuse Counselors	2016-2018
NH Drug Overdose Fatality Review Committee	2016-2017
Executive Director of the Governor's Commission on Alcohol and Other Drugs	2017-2020
Governor's Commission on Alcohol and Other Drugs	2022-current

9/23 to present.
Elliot Health System
Director of Substance Use Services

Strategic and Program Planning:
1. Identifies the substance misuse needs of our patients.
2. Collaborates with senior team, clinical staff and medical directors to create a comprehensive strategic plan for substance misuse services.
3. Oversees the MAT, SUD, PHP and drug court programs.
4. Collaborates with community substance misuse organizations to meet the needs of our greater Manchester community.

Operations:
1. Collaborates with Elliot Medical Group Providers in the development and coordination of the MAT program.
2. Implements the SUD program in our Emergency department.
3. Coordinates drug court program for Hillsborough County Drug court on behalf of Elliot Health System.
4. Ensures coordination for the PHP program.

Community Partnerships:
1. Collaborates with government, private sector, community and other social service agencies to develop strategies and programs that respond to the substance misuse needs of the local community.
2. Represents the hospital in local social service agency networks.
3. Participates in state and community meetings/committees that are relevant and strive to advance services and programs to address substance misuse service gaps in the community.

Quality Performance and Clinical Oversight:
1. Provides leadership in identifying key measures for assessing quality of services provided and customer satisfaction.
2. Develops internal data metrics and divisional goals related to evidence based best practices
3. Creates documentation and workflows to ensure ability to understand divisional needs and areas of opportunity for system level advocacy.
4. Provides fiscal oversight of outcomes related to contractual obligations.
5. Ensures evidence based practices are utilized across programs and services.

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6. Articulating Elliot Health System vision and goals internally and externally and directing agency resources to assure implementation.

Human Resource Management:

1. Directs the human resource management activities of assigned areas; guides other managers and supervisors in the selection, hiring, training and development of substance misuse staff.
2. Works with Human Resources to develop programs and initiatives that contribute to a positive work environment.
3. Provides clinical leadership to those direct reports that function within the leader's current scope of practice.
4. Encourages education programs to support growth and development of staff. Establishes student internships with local programs.

Regulatory and Corporate Compliance:

1. Monitors and evaluates new or revised regulatory agency and industry laws, regulations and standards applicable to assigned areas and ensures that assigned activities comply with all requirements.

Financial Management:

1. Directs and participates in the preparation and administration of operating and capital budgets; evaluates staffing, equipment and supply needs; prepares justifications and cost benefit analyses. 2. Ensures appropriate billing and revenue capture procedures are in place.
3. Prepares business plans to support new programs or expansion of existing programs.
4. Seeks grant funding opportunities as appropriate to supplement program operations.

9/20-9/23
Farnum Center, Easterseals NH
Senior Vice President

- Oversight of all clinical and administration programs and personnel.
- Develop and supervise provisions of all clinical records and programs offered by the Agency.
- Analyze trends in referrals, service delivery and funding to develop and implement strategic plans that increase the market share, enhance financial viability and improve public relations.
- Report on administrative, financial, professional and programmatic information and statistics as required.
- Coordinate and implement staff and provide training to insure the provision of high-quality services.
- Plan, develop, implement and monitor program services throughout assigned regions.
- Manage all aspects of operations related to the delivery services including program development, financial management and personnel management.
- Identify appropriate outcome goals and monitor regularly.
- Participate in meetings with the Board of Directors and subcommittees as appropriate.
- Work collaboratively with other departments within the agency to build communication, maximize resources and develop shared goals.
- Establish an Easterseals NH presence within each community served by the department, either personally or by delegation to management staff within the department.
- Provide leadership and demonstrated commitment to the mission, vision and values of the agency.

10/17-9/20
NH DHHS, Bureau of Drug Alcohol Services
Director

- Direct Bureau activities and staff responsible for program planning, implementation and evaluation; policy and systems development and changes; and administrative, financial, business and personnel management.
- Direct the implementation, integration, and coordination of all Bureau programs and activities, initiatives, and contracted services, ensuring compliance with agency and federal requirements.
- Provide leadership in planning and promoting the operations and goals of the Department's substance use services, including strong communication skills and the ability to work effectively with the media.
- Provide subject matter expertise on substance use disorder and substance use services in various cross discipline initiatives.

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- Advise Division Director and Department leadership on substance use disorder and substance use services policy and programing.
- Testify before the state legislature, public and legislative hearings, and advisory and oversight committees to educate and promote understanding of Bureau programs, goals, and mandates; affect public policy decisions; and provide information as requested.
- Serve as Executive Director of the Governor's Commission on Alcohol and Other Drug Abuse Prevention, Intervention and Treatment. Work with the Commission's chair to set goals and objectives and works collaboratively with the membership to ensure implementation of the goals and objectives, including oversight of the commission's funding.
- Serve on the DHHS Division of Behavioral Health Management Team to work collaboratively with other Team members in the integration of behavioral health services as well as promoting the full continuum of care.
- Participate in state, regional and national efforts to address substance use and misuse by NH residents.

7/09-10/17
Keystone Hall, Nashua, NH
Vice President

- Responsible for the leadership, direction, and oversight of the agency.
- Develop and implement mission, goals and objectives of Keystone Hall programs.
- Enhance and/or develop, implement and enforce policies and procedures of the organization by way of systems that will improve the overall operation and effectiveness of the agency.
- Responsible for the full continuum of services including substance use residential services, inpatient and outpatient services, federal and state grants.
- Establish, implement and monitor standards of care as defined by governing state and federal agencies including but not limited to licensing requirements.
- Coordinate and maximize services delivery within the program and across the agency.
- Insure timely submission of all required reports under all contract and grants.
- Establish and achieve programmatic financial goals and objectives for all programs.
- Recruit, hire and evaluate direct report positions.
- Identify and develop opportunities for program growth and development.
- Attend meetings and maintain funding and relationships with community partners.
- Maintain a high level of professional and ethical standards.
- Any and all other duties as assigned by the CEO.

11/2007-7/09
New Hampshire Department of Corrections, Concord, NH
Administrator of Women Offenders and Family Services (Promotion)

- Responsible for programming and services for women offenders in the state adult correctional system including probation, parole, and state correctional facilities.
- Established and implemented a Co-Occurring program (PTSD and Substance Abuse) for female offenders at the New Hampshire State Prison for Women.
- Establishing goals and objectives for state correctional systems within the framework of the department's philosophy, including planning, organizing, implementing, directing and monitoring state gender-responsive programs and services, as well as developing policies, procedures, and standards for the provision of such programs and services.
- Write standards for, execute, and monitor all non-clinical contracts with service providers who work exclusively with women offenders.
- Review and provide feedback on an ongoing basis on all clinical contracts and services for women offenders regarding consistency with contract language and gender-responsive principles.
- Establish and coordinate partnerships and maintain working relationships within the department of health and human services, with other government agencies, with communities, and with community-based organizations, volunteers, advocacy groups, the academic community, and other external stakeholders.

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- Developed and implemented a Trauma Training for the New Hampshire Department of Corrections Academy and the New Hampshire Police Academy.
- Provide technical assistance to the women's facility warden and field managers regarding issues related to women offenders and gender-responsive programs, services, and practices.
- Provide input regarding necessary data collection and evaluation to measure effective programming and supervision of women offenders.
- Consult with and provide input with other directors regarding appropriate levels of staffing in both the field and institutions responsible for the management of women offenders.
- Confer with and make recommendations to the commissioner regarding women offender supervision and services, oversee the planning, development, and implementation of training guidelines for staff working with women offenders, and recommend changes in duties assigned to casework and security staff who work with women offenders.
- Act as a resource in cases of staff sexual misconduct involving women offenders and provide input into personnel actions for addressing misconduct involving staff who work with women offenders and misconduct involving women offenders.
- Prepare budget recommendations regarding women offenders' program services consistent with the departmental budget cycle. Engage in budget formation, grant applications, and resource allocation activities related to women offenders as assigned.
- Supervision of staff working with female offenders.
- Act as liaison to the interagency coordinating council for women offenders and the department of corrections.

9/2005-11/2007
New Hampshire Department of Corrections, Goffstown, NH
Correctional Counselor/Case Manager-Changed to Program Coordinator

- Provided clinical services to inmates with substance abuse disorders.
- Group and individual counseling pertaining to substance abuse and mental health disorders.
- Provided case management services.
- Counseled inmates on various personal issues regarding their transition and continued adjustment into the community and within the corrections system.
- Provide crisis counseling and conflict resolution.
- Offered educational lectures on a series of different topics for inmates.
- Coordinated individual service plans, pre-release plans and assessments for treatment to be utilized by the Probation/Parole Officers
- Provided translation services for Spanish speaking inmates and staff members.

5/2004-9/2005
City of Manchester/Office of Youth Services, Manchester, NH

- **Social Worker/Youth Counselor**
- Provided crisis counseling to juvenile offenders and their families in the Manchester area.
- Directed youth toward productive behavior away from delinquency.
- Provided Group, individual counseling and family therapy. (Motivational Interviewing and Cognitive Behavioral Therapy).
- Substance Abuse individual counseling.
- Perform CHINS petitions.
- Admission/discharge planning and community networking working with diverse services within the community.
- Provide a four-session self-assessment of the use and misuse of alcohol/drug (court mandated for those clients under 21 yrs of age).
  Provided translation for Spanish speaking clients.

6/2000-5/2004
New Hampshire Housing Finance Authority, Bedford, NH

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Program Monitor

- Monitored low- income residents in the State of New Hampshire for the Section 8 Program.
- Assessed and performed income changes for participants in the Section8 Program, home ownership and Family Self Sufficiency programs.
- Performed home inspections for program participants yearly to make sure their rental properties were up to HUD and city codes.
- Admission/discharge planning and community networking.
- Provided conflict resolution with program participants and landlords.
- Made referrals to supportive services.
- Provided assistance in locating affordable housing.
- Provided translation services for Spanish speaking tenants, landlords and staff members.

9/1999-6/2000
New Hampshire Department of Corrections, Laconia, NH
Correctional Counselor/Case Manager

- Provided clinical services to inmates with substance abuse disorders.
- Group and individual counseling pertaining to substance abuse and mental health disorders.
- Provided case management services.
- Counseled inmates on various personal issues regarding their transition and continued adjustment into the community and within the corrections system.
- Provide crisis counseling and conflict resolution.
- Offered educational lectures on a series of different topics for inmates.
- Coordinated individual service plans, pre-release plans and assessments for treatment to be utilized by the Probation/Parole Officers
- Provided translation services for Spanish speaking inmates and staff members.

11/1997-9/1999
New Hampshire AIDS Foundation, Manchester, NH
Outreach Program Coordinator

- Program planning, development and implementation of a new drop-in center for intravenous substance abusers/sex workers geared towards accessing appropriate substance abuse treatment and prevention of HIV in Manchester, New Hampshire.
- Budget planning and grant writing.
- Responsible for evaluation of the program's effectiveness through management of a data base of statistics and monitoring of program outcomes.
- Policy and procedure development.
- Responsible for assuring regulatory compliance with State of NH guidelines for the funding received.
- Provided supervision of all staff and volunteers at the Pine Street Prevention Center.
- Coordinated services with community providers in the substance abuse field to ensure appropriate treatment services for clients.
- Provided short term clinical services to clients with substance abuse disorders.
- Provide crisis counseling and conflict resolution.
- Provided street outreach to substance abusers and sex workers.
- Provided outreach with the Manchester Health Department's Mobile Van twice a week.
- Provided translation services for Spanish speaking clients.

7/1996-11/1997
City of Manchester Office of Youth Services, Manchester, NH
Youth Outreach Counselor

- Provided street outreach to youth at risk.
- Provided referrals and mentoring.
- Provided short term clinical services to clients with substance abuse disorders.
- Coordinated crisis intervention for at risk clients.

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- Provide crisis counseling and conflict resolution.
- Provided translation services for Spanish speaking clients.

6/1994-7/1996
Providence Hospital, Holyoke, MA
Substance Abuse Counselor

- Coordinated services with community providers in the substance abuse field to ensure appropriate treatment services for clients.
- Provided clinical services, group and individual counseling to clients in detox.
- Responsible for coordination of case management services.
- Completed intake and referrals for eligible clients.
- Facilitated Twelve-Step Groups.
- Facilitated Spanish Speaking Support Groups.
- Coordinated Methadone intakes and insurance billing.
- Provided translation services for Spanish speaking clients

2/1990-6/1994
YWCA, Springfield, MA
Counselor Advocate

- Provided clinical services to clients affected by domestic violence.
- Provided twenty-four-hour hotline coverage for abuse and sexual assault victims.
- Provided Legal advocacy.
- Coordinated services with community providers to ensure appropriate services for clients.
- Facilitated support groups for Spanish speaking clients.
- Provided HIV/AIDS education to residents of the shelter.
- Responsible for assisting with the collection of billing data, demographic and service statistics.
- Provided substance abuse counseling, rape crisis counseling and support groups to the Latina community.
- Provided translation services for Spanish speaking clients.

References available upon request.

CRYSTAL PAINTER

SUBSTANCE USE THERAPIST

PROFESSIONAL SUMMARY

Experienced Substance Use Therapist at Elliot Hospital's Substance Use Department/ Center for Recovery Management of Manchester with expertise in crisis intervention and interdisciplinary collaboration. Proven track record in developing tailored treatment plans and enhancing patient outcomes. Skilled in evidence-based practices like CBT and DBT, committed to building therapeutic relationships and driving quality improvements in care delivery. Dedicated and empathetic individual with strong ability to connect deeply with people, fostering trust and understanding. Skilled in employing patience and empathy to create supportive environment for clients, ensuring their comfort and progress. Persuasive communicator who excels in collaborative settings, working seamlessly with colleagues and community organizations to develop effective therapeutic strategies. Committed to helping individuals navigate their challenges, utilizing comprehensive understanding of

EXPERIENCE

Substance use Therapist

2024 07 - Present

Elliot Hospital Substance Use Department, Manchester, NEW HAMPSHIRE

- Substance Use Assessment: Proficient in conducting comprehensive substance use assessments, evaluating patients presenting with overdose or other substance use-related issues, and making appropriate referrals within and outside the hospital system.
- Treatment Planning: Collaborative in working with multidisciplinary teams to develop and discuss potential treatment plans and referrals, ensuring alignment with the patient's needs and treatment goals.
- Counseling: Experienced in providing brief individual and family interventions, facilitating group sessions to meet therapeutic goals, and filling staffing gaps when necessary.
- Documentation: Skilled in maintaining accurate and timely documentation of patient interactions, including assessments, treatment plans, and referrals, adhering to compliance standards and completing documentation within 24 hours.
- Community Liaison: Capable of representing the practice within the community, participating in marketing and educational activities to enhance and promote the public image of the health system.
- Quality Improvement: Engaged in Quality Improvement and Quality Assurance projects, contributing to activities aimed at improving patient satisfaction and enhancing service delivery.
- Supervision and Collaboration: Actively participates in peer supervision and collaboration, maintaining licensure and benefiting from clinical input provided by peers and clinical supervisors.
- Patient Follow-Up: Responsible for timely follow-up with patients within twenty-four hours of referrals, ensuring all follow-up interactions are documented in the system.
- Compliance Adherence: Consistently follows and enforces compliance with organizational policies and procedures, maintaining high standards for documentation and patient care.
- Credentialing: Familiar with the credentialing process, ensuring submission of necessary credentialing and re-credentialing documentation within required timelines.

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therapeutic techniques and human behavior.

LICENSES

Master's Licensed Drug and Alcohol Counselor (MLADC), 1511

Licensed Independent Clinical Social Worker (LISCW), 5249

ADDITIONAL INFORMATION

Active member of NHADACA

Board member for NASW NH

CE committee for NASW NH

- Emergency and Community Participation: Participates in disaster drills, emergency situations, community events, committees, and other related activities as part of the organization's response team.
- **Clinical Social Work Interventions**
  Providing comprehensive social work interventions across various patient population).
  Addressing personal and environmental factors affecting emotional, social, and physical well-being.
  Ensuring the effective use of healthcare services to promote optimal health outcomes.
- **Care Coordination**
  Collaborating with interdisciplinary teams to manage patient care across the continuum.
  Facilitating coordination between healthcare professionals to optimize clinical care and achieve quality outcomes.
  Developing, implementing, and evaluating discharge plans in collaboration with the care team.
- **Assessment and Evaluation**
  Conducting thorough clinical assessments to evaluate patients' treatment needs and responses.
  Adapting care plans to meet the unique needs of individual patients in a healthcare setting.
  Continuously monitoring patient progress to ensure appropriate and timely care.
- **Multidisciplinary Collaboration**
  Working closely with primary nurses, doctors, and other healthcare professionals to provide integrated care.
  Participating in the development of clinical pathways and guidelines for patient care.
  Ensuring collaborative communication among the care team to achieve holistic patient outcomes.
- **Utilization Review**
  Reviewing healthcare services to ensure they meet patient needs and maximize resource use.
- **Clinical Documentation**
  Maintaining accurate and detailed clinical documentation of patient care and interventions.
  Proficient use of Electronic Medical Records (EMR) systems for documenting patient information and treatment plans.
- **Patient Referrals and Resource Coordination**
  Coordinating patient referrals to necessary services or specialists to support their recovery and well-being.
  Assisting with connecting patients and families to appropriate community resources and support systems.
- **Patient and Family Education**
  Educating patients and families on available resources and support for ongoing care.
  Supporting families in navigating the healthcare system and ensuring informed decision-making.

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- **Crisis Intervention**

  Responding to and managing patient crises with appropriate social work interventions and referrals.
  De-escalating stressful or urgent situations and providing emotional support to patients and families.

- **Advanced Clinical Knowledge and Skills**
  Demonstrating proficiency in working with diverse patient populations.
  Utilizing advanced clinical knowledge to adapt treatment plans and interventions to the needs of each patient.

Outpatient Substance Use Treatment Clinician

2021.03 - Present

Farnum Center, US

- Demonstrate sensitivity and cultural humility while engaging with individuals from diverse backgrounds.
- Conduct group and individual therapy for co-occurring disorders utilizing evidence-based practices.
- Collaborate with team members to ensure quality client care.
- Complete Biopsychosocial assessments to determine appropriate level of care.
- Collaborate closely with referral sources in the community.
- Develop treatment plans with clients to successfully reach individualized goals.
- Prepare diagnostic and treatment reports utilizing AURA.
- Coordinate care with client's legal contacts as needed for probation, parole, attorney's, etc.
- Complete forensic assessments LADC evaluations for court ordered clients.
- Contribute to preparing evidence-based curriculum for group counseling.
- Facilitate and manage evening Intensive Outpatient Program
- Experience utilizing evidence-based modalities such as CBT, DBT, EMDR, and MI

Patient Care Coordinator Intern

2022.02 - 2022.12

St. Joseph Hospital, US

- Conduct comprehensive psychological assessments to determine patient's needs, concerns, and support systems.
- Collaborate with healthcare team to develop individualized patient care plans to address patients physical, emotional, and social needs.
- Provide support and interventions for patients and families experiencing crises such as trauma, grief, or domestic violence.
- Laisse effectively with patients, doctors, and staff members to coordinate patient care.
- Maintained accurate and confidential documentation utilizing EPIC.

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- Coordinate client discharge to skilled nursing facilities, long term care, palliative care, and home health care
- Assist client with Medicare applications as necessary.
- Complete Involuntary Emergency Admissions
- Ongoing communication with Designated Receiving Facilities throughout the state of New Hampshire

Substance Use Treatment Admissions Specialist

2016.07 - 2021.03

Keystone Hall, US

- Collected and managed referral source data to be implemented in program evaluation.
- Coordinated admissions effectively by communicating with external organizations to collect required documentation.
- Complying with 42CFR; part 2, HIIPA, and ethical guidelines throughout admission process
- Educate clients and their families about substance use disorders, recovery principles, and available resources.
- Offer guidance, encouragement, and emotional support to clients throughout the intake process.
- Educate outside agencies about the level of care offered at Keystone Hall to increase appropriate referrals.
- Verifying medical insurance coverage for each client

Substance Use Treatment Support Staff

2016.07 - 2018.09

Cynthia Day Family Center (CDFC)/Keystone, US

- Provide emotional support and encouragement to clients during treatment
- Assist clients in developing coping strategies and relapse prevention skills
- Collaborate with treatment teams to implement individualized treatment plans
- Connect clients with community resources, support groups, health care providers, and social services
- Assist clients in accessing housing, employment, and other essential services
- Maintained accurate and confidential client records in accordance with regulatory standards
- Respond promptly to crises and emergencies involving clients
- Implement appropriate interventions and coordinate with emergency services when necessary

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EDUCATION

University of New Hampshire, Dec 2022
Master of Social Work

University of New Hampshire, Aug 2021
Bachelor of social work

NHTI, Concords Community College, May 2019
Dual Major: Addiction Counseling and Human Services

SKILLS

Therapeutic Relationship Building
Interdisciplinary Collaboration
Crisis Intervention
Building rapport
Multicultural competence
Therapeutic plans
Psychoeducation
Progress assessment
Compliance requirements
Documentation requirements
Referral coordination
Group facilitation
Electronic charting
Service referral coordination
Diagnostic evaluation
Adaptability and flexibility
Teamwork and collaboration
Interpersonal communication
Interpersonal skills
Relationship building
Active listening
Time management abilities
Reliability
Goal setting
Professionalism
Problem-solving
Self-motivation
Task prioritization
Team building
Integrated healthcare models
Clinical assessment

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Carmen Bertran, LCMHC, MLADC

PROFESSIONAL EXPERIENCE:

Since 2024 — **Hillsborough North Drug Court Clinician**
Solution Health/Elliot Hospital, Manchester, NH

The Hillsborough North Drug Court Clinician provides substance use screenings and assessments of individuals applying for DC, to ensure that candidates meet the DC clinical criteria. Once clients plead into DC, the clinician continues to periodically monitor and assess clients' level of care treatment, to then refer them to the appropriate program for their needs. Clinician also meets clients for individual therapy to reach therapeutic goals. The DC clinician also of facilitates the Intensive Outpatient Program. Overall, the DC clinician maintains ongoing documentation of all clients' interventions. This includes documentation of initial substance use assessment, treatment plans, and referrals and any other patient interaction, including phone calls. As a dually licensed provider, the DC clinician participates in ongoing peer supervision and collaboration to maintain licensure and to receive clinical input from peers. The DC clinician participates in drug court team meetings to discuss client cases and treatment plans, as well as to advocate for clients' needs within the court system, and to assist in developing and implementing drug court policies and procedures. In summary, the Drug Court Clinician plays a crucial role in helping individuals with substance use disorders achieve long-term recovery and reintegrate into their communities through a collaborative, treatment-oriented approach within the court system.

2020-2024 — **Clinical Case Manager, Community Support Services**
Mental Health Center of the Greater Manchester, Manchester, NH

2013-2020 — **Emergency Services Clinician**
Mental Health Center of the Greater Manchester, Manchester, NH

2004-2013 — **Case Manager/Multicultural Specialist**
Greater Manchester AIDS Project, Manchester, NH

2002-2010 — **Translator/Editor/Proofreader**
Southern New Hampshire Services, Manchester, NH

1997-1999 — **Coordinator of Continuing Education, University of Barcelona**
College of History, Department of Food Specialty and Behavior

1993-1997 — **Anthropological Research, University of Barcelona**
Project: "Food Specialty in South Europe: Ethnological, Sensorial, and Socioeconomic Characterization of its specificity: Valorization Strategies"
Coordination: French National Center for Scientific Research (CNRS)

COLLEGE EDUCATION:

2007-2010 — **Master in Mental Health Counseling**
Springfield College, NH

2006-2007 — **Master in Community Counseling Psychology**
Springfield College, NH

2003-2004 — **Certificate on Medical and Legal Interpreting**
Boston University, MA

2002 — **The Art of Medical Interpretation**
Cross Cultural Communication Institute, NH (55 hours)

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1995-97	**Graduate School - Anthropology** *University of Barcelona, Barcelona, Spain*
1987-1992	**Bachelor Degree in History/Anthropology** *University of Barcelona, Barcelona, Spain*

LANGUAGES: Spanish. Catalan.

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Beverly F. Gagnon, MS

PROFESSIONAL PROFILE

Possess a strong background in healthcare, marketing, communications, and broadcasting, and seeking a data analytics career in these fields. Strong analytical and written/verbal communication skills feeling comfortable working in a demanding environment. Excellent work ethic and ability to work independently or as a part of a team. Goal-focused, detail-orientated, and work best under deadline.

EDUCATION

Master of Science in Data Analytics December 2020
Southern New Hampshire University, Manchester, NH

Core Competencies & Certifications

REDCap | EPIC | Excel (Adv.) | Tableau | SQL | Looker/Snowflake | Rattle (R) | Power BI | Visio | Python

Current Project at Elliot Health System January 2022-present

MOM (Maternal Opioid Misuse) Grant Program: Supports the project manager in data collection and analysis. Focus on coordinating the implementation of the MOM model across community partners and supporting partners in their efforts to report on MOM model data inventions monthly, and support any additional data needed for CMMI evaluation for the MOM model.

Former Projects at PillPack

Forecast Accuracy Project: Building a forecast accuracy dashboard. Use analytics to recommend forecast data improvements. After leadership permission, implement and track forecast improvements.

Transfer Process Standardization Pilot Project: Created a standard operating procedure and SIM ticketing process for the customer transfer process. The SOP has a value stream map detailing each step of the process and a service level agreement (SLA) for each process based on the severity of the transfer request. The introduced process model was handed off to the team to continue the project.

ACADEMIC PROJECTS

Capstone: GE Employee Attrition Prediction Analytics: Descriptive and predictive analytics were used to find the likelihood of GE employee attrition. Explored data with Rattle, built the predictive model and evaluated the results. Simplified coding and debugged to be exchangeable and producible. The team presented the final code and predictive models to the company's stakeholders for assessment.

Environmental Analytics Dashboard: Designed and developed a user-friendly dashboard for state officials to utilize when tracking flood concerns after storms in the area. Produced the dashboard in Excel and displayed snowstorms, hurricanes, thunderstorms, and other weather anomalies and their effects on the State of New Hampshire. Produced a data pamphlet with explanations for the public.

Hightower Global Solutions - Project Management Plan: Produced a full project management plan including project charter, timelines, interest grid, traceability matrix, stakeholder analysis and concerns, risk register, and project planning.

Law, Ethics & Security Plan/Database Management System: Construct a database from corporate background and organization, analysis, design, database management system, data model, law, ethics, and security. Designed a full database custom-made to the mock company's requirements.

Enterprise Data Management Architecture and Implementation Plan: Examined the issues in managing data and information from an enterprise perspective. Explored data management using concepts and techniques for managing the design, development, and maintenance of all the components of enterprise information management. Constructed an EDM architecture and an execution plan.

PROFESSIONAL EXPERIENCE

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Data Entry Pharmacy Technician, PillPack, Manchester, NH	January 2021-January 2022
Certified Pharmacy Technician, Elliot Health Systems, Manchester, NH	November 2018-January 2022

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Melissa Keefe, MSN, APRN, PMHNP-BC

Education

- New Hampshire Community Technical Colleges, Manchester - ADN Nursing 2002
- Granite State College RN to BSN Nursing – 2021 Graduated Suma Cum Laude
- Wilkes University – MSN Psychiatric Mental Health Nursing; April 2024
  - Clinical at Great Bay Mental Health and The Doorway Clinic in Dover NH

Skills

- Comfortable and experienced with psychopharmacology
- Comfortable and experienced with addiction medicine treatments including administration of injectable medications
- Strong clinical skills including utilization of technology
- Good communicator and leader
- Strong education and mentoring skills
- Organized and professional
- Proficient in Microsoft Office products and many EMRs

Experience

- **Wexford Heath Services, Psychiatric Nurse Practitioner July 2024 to Present**
  - NH State Prisons for Men and Women
  - Fully credentialed to diagnose and prescribe treatment for psychiatric disorders
  - Care of male and female inmates
  - Lead psychiatric provider at the Women's Prison
  - Care of psychiatric, addiction medicine and dual diagnosis patients
  - Providing inpatient outpatient and psychiatric emergency level of care
- **UNH Clinical instructor 2022-2023**
  - Clinical instructor for BSN Nursing students
  - Hands on clinical education
  - Coordination of shadow experiences with in the hospital
  - Grading of clinical assignments, papers and presentations
- **Wentworth Douglass Hospital, Float Pool RN 2022 to August 2024**
  - Care for patients on Med-Surg, Tele, ED and Birth Center
  - SURT (Substance Use Response Team) Certified
- **Strafford County Department of Corrections, RN 2015 to 2022**
  - *Staff Development Supervisor*
  - *Department Supervisor*
  - *Recruitment and Retention Supervisor*
  - *Substance Abuse (MAT) Program Coordinator*
  - *Immunization Program Coordinator*
    - Medical Employee of the year for 2017 and 2018
    - CPR instructor
    - Development of all training and education including new hire competency program, ongoing education, and corrections department education
    - Coordination with five local nursing and allied health educational programs for clinical education and preceptorship programs
    - Providing Guest Lectures at UNH and GBCC on Forensic Nursing
    - Overseeing Immigration Services quality measures
    - Marketing and staff recruitment
    - Interviewing and hiring of new staff
    - Responsible for employee evaluations including during orientation, at 90 days and annually
    - MAT program development and program management including case management of all patients in the program.
- **Holy Family Hospital at Merrimack Valley 2020 to 2021**
  - *Staff RN Adult Behavioral Health Unit*
    - Care and monitoring of adults with acute behavioral, psychiatric, mental health and medical care needs
    - Floating to other units which includes the care and monitoring of patients in med/surg and adult psychiatric settings including cardiac monitoring

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Kimberly Fortin, BS, CRSW

EDUCATION

University of New Hampshire - Durham, New Hampshire — **August 2023 - December 2025**
Master of Social Work

Granite State College - Concord, New Hampshire — **March 2023**
Bachelors in psychology - Concentration in Addiction Studies

New Hampshire Board for Alcohol and Other Drug Use Professionals — **March 2021**
Licensed as Certified Recovery Support Worker — CRSW License # 0327

New Hampshire Board for Alcohol and Other Drug Use Professionals — **January 2023**
Approved Supervisor for Certified Recovery Support Workers

PROFESSIONAL EXPERIENCE

Archways Recovery Community Organization - Concord, New Hampshire — **January 2021 - Present**
Center Manager, Alcohol and Drug Counselor, Certified Recovery Support Worker

- Plan and implement the delivery of Peer Recovery Services daily, including coordination, implementation, and management.
- Coordinate weekly supervision of staff, including hiring; training; planning; assigning and directing work; appraising performance; rewarding and disciplining; addressing complaints; and resolving problems.
- Offer daily support, direction, and supervision for employees and volunteers working toward CRSW licensure and task supervision for interns working toward practicum hours.
- Develop, implement, and manage daily programming to meet the needs of the recovery community.
- Manage daily operations and update or create programming policies and procedures as needed.
- Establish a safe and welcoming environment daily to provide a recovery-focused tone and culture.
- Practice individual support and system navigation for participants and families, including access to resources, referrals, and requests for assistance.

AmeriCorps - Nashua, New Hampshire — **May 2020 - December 2020**
Service Member

- Offered recovery coaching services via meetings and phone calls daily.
- Built positive relationships with participants and analyzed recovery capital for resource referral within the six-month term.
- Practiced case management peer support services and coordinated weekly recovery coach sessions to increase clients' recovery capital.
- Served an average of six clients per week (six hours per client) or more depending on weekly service hours.
- Served 100% of assigned clients until significant barriers to treatment and recovery were resolved.
- Ensured weekly availability to clients as needed for support and recovery guidance.
- Maintained accurate records and documentation of treatment steps, recovery, and progress/setbacks compiled from weekly or daily recovery coach sessions.
- Met monthly with additional AmeriCorps service members to discuss progress in program or compilation.

RELEVANT EXPERIENCE

University of New Hampshire - Institute on Disability - New Hampshire — **January 2021 - July 2022**
Building Futures Together Trainee

- Accomplished the online training program, including completion of all modules and assignments within 6 months.
- Networked in monthly learning community meetings both in person and online.
- Sought individualized guidance with Project Coordinator weekly to ensure full program participation.
- Completed twelve-month field placement equaling 2,000 hours (about 2 and a half months) of on-the-job training.
- Completed the required Apprenticeship Agreements with sponsor/employer in Eighteen months.
- Invested engagement for evaluation-related requests, feedback questionnaires, training assessments, and three-month follow-up surveys.

For a comprehensive list of additional trainings, please feel free to inquire. I am happy to provide further details upon request.

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: **EHS (Elliot Health System)**

NAME	JOB TITLE	ANNUAL AMOUNT PAID FROM THIS CONTRACT	ANNUAL SALARY
Carmen Bertran	Clinician	$98,500.00	$98,500.00
Crystal Painter	Clinician	$91,180.00	$91,180.00
Kim Fortin	Clinician	$88,000.00	$88,000.00
Beverly Gagnon	Evaluator/Data Analyst	$64,368.20	$64,368.20
Annette Escalante	Project Director	$15,885.70	$158,875.00
Melissa Keefe	Psych Nurse Practitioner	$6,875.00	$137,500.00
	Manager TBH	$104,000.00	$104,000.00
	Peer Recovery Worker (4) TBH	$208,000.00	$52,000.00
	Case Managers (3) TBH	$180,000.00	$60,000.00
	Patient Service Representative TBH	$52,000.00	$52,000.00