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**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

1 GRANITE PLACE SOUTH
CONCORD, NEW HAMPSHIRE 03301

JOHN M. FORMELLA
ATTORNEY GENERAL



JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

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May 9, 2025

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

Your Excellency and Members of the Council:

REQUESTED ACTION

Authorize the Department of Justice to amend an existing subgrant with Mary Hitchcock Memorial Hospital (Vendor #177160 R001), approved by the Governor and Executive Council on May 15, 2024 Item #152 from the Federal Victim of Crime Act Grant (VOCA), by extending the end date only, from June 30, 2025 to September 30, 2025, with no change to the price limitation of \$280,200, for the purpose of providing services to victims of crime, effective upon Governor and Executive Council approval. No additional funds are involved in this time extension. 100% Federal Funds.

EXPLANATION

On May 15, 2024, the Governor and Executive Council approved a VOCA subgrant from the Department of Justice to Mary Hitchcock Memorial Hospital, an amount not to exceed \$280,200 through June 30, 2025. The Department of Justice requests authorization to extend the end date only of this existing subgrant, from June 30, 2025 to September 30, 2025.

This extension will allow Mary Hitchcock Memorial Hospital to continue to provide direct victim services to child victims in New Hampshire to include forensic child advocacy interviews. Due to staff turnover and difficulty hiring Mary Hitchcock Memorial Hospital is requesting authorization to extend the end date.

In the event that federal funds become no longer available, general funds will not be requested to support these programs.

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
May 9, 2025
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Please let me know if you have any questions concerning this request. Your consideration is greatly appreciated.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "J. M. Formella", written in a cursive style.

John M. Formella
Attorney General

#5032711

AMENDMENT TO GRANT AGREEMENT

This AMENDMENT TO GRANT AGREEMENT (the "Amendment") is entered into and effective as of the Effective Date (defined below) by and between as of the NEW HAMPSHIRE DEPARTMENT OF JUSTICE ("State") and the MARY HITCHCOCK MEMORIAL HOSPITAL ("Subrecipient"). State and Subrecipient are sometimes referred to herein singularly as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, the Parties entered into the Grant Agreement as approved by the Governor and Executive Council of the State of New Hampshire on May 15, 2024 at Item #152 (the "Agreement"), wherein the State agreed grant, and Subrecipient agreed to accept, certain sums upon the terms and conditions set forth therein; and

WHEREAS, in accordance with Paragraph 20 of the Agreement, the Parties wish to amend the terms and conditions of the Agreement as further specified herein;

NOW THEREFORE, for good and valuable consideration exchanged, the receipt and sufficiency of which are hereby conclusively acknowledged, the Parties hereby agree to amend the Agreement as follows:

1. Amendment to Block 1.7. Remove the Completion Date set forth in Block 1.7 of the G-1 Form Agreement and replace with, Completion Date: 09/30/2025.
2. Amendments to Exhibit C. Remove the Grant Completion Date of 6/30/2025 as set forth in Paragraphs 3(a) and 3(b) of Exhibit C to the Agreement is extended to 9/30/2025.
3. Effect of Amendment. Except as provided in this Amendment, the terms and conditions of the Agreement shall remain in full force and effect for all purposes.
4. Construction. The recitals set forth at the outset of this Amendment are a part of this Amendment, as fully as if set forth in their entirety in the body hereof. The captions or headings in this Amendment are for ease of reference only, and no caption or heading shall affect in any way the interpretation, meaning, or construction of this Amendment. Capitalized terms that are not defined within the text of this Amendment shall have the same meanings respectively ascribed to them in the Agreement.
5. Effective Date. The terms and conditions of this Amendment shall become effective on the date that it is approved the Governor and Executive Council of the State of New Hampshire (the "Effective Date").
6. Counterparts; Facsimile and Electronic Signatures. This Amendment may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same Amendment. A facsimile or portable document format (PDF) signature on this Amendment shall be equivalent to, and have the same force and effect as,

an original signature. In accordance with the New Hampshire Uniform Electronic Transactions Act, RSA 294-E:1 *et seq.*, the Parties hereby agree that this Amendment may be signed electronically, including any exhibits, schedules, addenda, or other attachments referenced herein.

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the date adjacent to their respective signatures set forth below.

DocuSigned by:

By: _____ 5/7/2025
Authorized Representative Date
Mary Hitchcock Memorial Hospital

By: Thomas D. Kaempfer 5/7/25
Thomas Kaempfer, Deputy Director of Administration Date
New Hampshire Department of Justice

Approved by the Attorney General (Form, Substance and Execution)

By: Christen Lavers 5/8/25
Attorney Date

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 MARY HITCHCOCK MEMORIAL HOSPITAL is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 07, 1889. 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: 68517

Certificate Number: 0007142928



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2025.

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

David M. Scanlan
Secretary of State

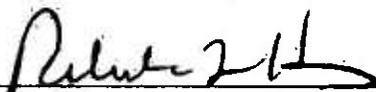


CERTIFICATE OF VOTE/AUTHORITY

I, Roberta L. Hines, MD, do hereby certify that:

1. I am the duly elected Chair of the Boards of Trustees of Mary Hitchcock Memorial Hospital and Dartmouth-Hitchcock Clinic (together, "Dartmouth-Hitchcock").
2. The following is a true and accurate excerpt from the Amended, Restated and Integrated Bylaws of the Dartmouth-Hitchcock Corporations:
 - a. **"ARTICLE II – Section A. Fiduciary Duty. Stewardship over Corporate Assets.** As responsible stewards of tax-exempt, charitable Corporations, members of the Corporations' Boards have the fiduciary duty to oversee, with due care and loyalty, the stewardship of the Corporations' assets and operations in order to create a sustainable health system that is population focused and value-based, and to advance their respective corporate purposes. In exercising this duty, the Boards may, consistent with the respective Corporation's Articles of Agreement and these Bylaws, delegate authority to Board Committees and other bodies, or to various officers, to provide input with respect to issues and strategies, incur indebtedness, make expenditures, enter into contracts and agreements and take such other binding actions on behalf of the Corporations as may be necessary or desirable in furtherance of their charitable purposes."
3. Pursuant to policy approved and adopted by the Boards of Trustees consistent with the above Bylaws provision, the Chief Clinical Officer, Edward Merrens, MD, has subdelegated signature authority to enter into contracts and agreements on behalf of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital.
4. The foregoing authority shall remain in full force and effect as of the date of the agreement executed or action taken in reliance upon this Certificate. This authority shall remain valid for thirty (30) days from the date of this Certificate and the State of New Hampshire shall be entitled to rely upon same, until written notice of modification, rescission or revocation of same, in whole or in part, has been received by the State of New Hampshire.

IN WITNESS WHEREOF, I have hereunto set my hand as the Chair of the Boards of Trustees of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital this 18th day of April, 2025.



Roberta L. Hines, MD, Board Chair

CERTIFICATE OF INSURANCE

DATE: July 1 2024

COMPANY AFFORDING COVERAGE

Hamden Assurance Risk Retention Group, Inc.
 P.O. Box 1687
 30 Main Street, Suite 330
 Burlington, VT 05401

This certificate is issued as a matter of information only and confers no rights upon the Certificate Holder. This Certificate does not amend, extend or alter the coverage afforded by the policies below.

INSURED

Mary Hitchcock Memorial Hospital
 One Medical Center Drive
 Lebanon, NH 03756
 (603)653-6850

COVERAGES

The Policy listed below has been issued to the Named Insured above for the Policy Period notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued. The insurance afforded by the policy is subject to all the terms, exclusions and conditions of the policy. Limits shown may have been reduced by paid claims.

TYPE OF INSURANCE		POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS	
GENERAL LIABILITY	X CLAIMS MADE	0002024-A	7/1/2024	7/1/2025	EACH OCCURRENCE	\$1,000,000
					DAMAGE TO RENTED PREMISES	\$1,000,000
					MEDICAL EXPENSES	N/A
					PERSONAL & ADV INJURY	\$1,000,000
					GENERAL AGGREGATE	\$3,000,000
OTHER					PRODUCTS-COMP/OP AGG	\$1,000,000
PROFESSIONAL LIABILITY	X CLAIMS MADE	0002024-A	7/1/2024	7/1/2025	EACH CLAIM	\$1,000,000
					ANNUAL AGGREGATE	\$3,000,000
OTHER						

DESCRIPTION OF OPERATIONS/ LOCATIONS/ VEHICLES/ SPECIAL ITEMS (LIMITS MAY BE SUBJECT TO RETENTIONS)
 Certificate is issued as evidence of insurance.

CERTIFICATE HOLDER

New Hampshire Department of Justice
 Office of the Attorney General
 1 Granite Place South
 Concord, NH 03301

CANCELLATION

Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 DAYS written notice to the certificate holder named below, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

AUTHORIZED REPRESENTATIVES



DARTHIT-01

LSTILES

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
7/8/2024

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 License # 1780862 HUB International New England 275 US Route 1 Cumberland Foreside, ME 04110	CONTACT NAME: Lauren Stiles	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
E-MAIL ADDRESS: Lauren.Stiles@hubinternational.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A : The Gray Insurance Company		36307
INSURER B : Midwest Employers Casualty Company		23612
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED

Dartmouth-Hitchcock Health
 1 Medical Center Dr.
 Lebanon, NH 03756

COVERAGES

CERTIFICATE NUMBER:

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
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input checked="" type="checkbox"/> N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	SPX0702544	7/1/2024	7/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
B	Excess Workers' Comp			EWC010235	7/1/2024	7/1/2026	NH Only 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Evidence of Workers Compensation coverage for

Cheshire Medical Center
 Dartmouth-Hitchcock Health
 Mary Hitchcock Memorial Hospital
 Alice Peck Day Memorial Hospital
 New London Hospital Association
 Visiting Nurse Associates and Hospice of Vermont and New Hampshire

CERTIFICATE HOLDER

CANCELLATION

New Hampshire Department of Justice
 Office of the Attorney General
 1 Granite Place South
 Concord, NH 03301

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

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**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

1 GRANITE PLACE SOUTH
CONCORD, NEW HAMPSHIRE 03301

JOHN M. FORMELLA
ATTORNEY GENERAL



JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

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April 18, 2024

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, NH 03301

Your Excellency and Members of the Council:

REQUESTED ACTION

Authorize the Department of Justice (DOJ) to enter into subgrants, with the subrecipients listed below, in an amount not to exceed \$720,127 from the Federal Victim of Crime Act Grant (VOCA) for the purpose of providing services to victims of crime, effective upon Governor and Executive Council approval or July 1, 2024, whichever is later, through June 30, 2025. 100% Federal Funds.

Funding is available in Fiscal Year 2025 account 02-20-20-201510-50210000, Department of Justice, Grants Administration, Victims of Crime Act, Grants, Federal as follows:

Class Account	Subrecipient	Vendor #	SFY 2025 Amount
072-500574	Rockingham County Attorney's Office	177468-B004	\$50,000
072-500574	County of Cheshire	177372-B006	\$50,000
072-500574	Coos County Attorney's Office	177270-B006	\$40,500
072-500574	Portsmouth Police Department	159594-B001	\$24,739
072-500575	Mary Hitchcock Memorial Hospital	177160-R001	\$280,200
072-500575	The Child Advocacy Center of Carroll County	165511-B001	\$128,148
072-500575	Catholic Charities New Hampshire	177165-B001	\$146,540
TOTAL			\$720,127

EXPLANATION

VOCA was enacted by Congress in 1984, and it established the Crime Victims Fund. Fines paid by offenders of federal crimes are deposited into this Fund. Money from the Fund is

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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then distributed to states for the benefit of victims of crime. The Department of Justice is the receiving agency for VOCA funds in New Hampshire.

The Department of Justice subgrants these funds to agencies providing direct services to victims of crime. Agencies providing services in the fields of sexual assault, domestic violence, traditionally underserved populations, and crimes against children are required to be given priority. For many years, the Department of Justice has directed VOCA funds to core providers with a focus on direct victim assistance.

The Rockingham County Attorney's Office, Cheshire County, Coos County Attorney's Office, and Portsmouth Police Department will utilize subgrants to fund victim advocate services. The Mary Hitchcock Memorial Hospital will provide direct victim services to child victims in New Hampshire to include forensic child advocacy interviews. The Child Advocacy Center of Carroll County will utilize funds for training and outreach to ensure court-related interviews of children are conducted consistently and with the least amount of trauma. Catholic Charities New Hampshire will provide legal services to immigrant victims of crime.

In the event that federal funds become no longer available, general funds will not be requested to support these programs.

Please let me know if you have any questions concerning this request. Your consideration is greatly appreciated.

Respectfully submitted,



John M. Formella
Attorney General

#4470418

GRANT AGREEMENT

The State of New Hampshire and the Grantee hereby Mutually agree as follows: GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Mary Hitchcock Memorial Hospital		1.4. Grantee Address One Medical Center Drive Lebanon, NH 03756	
1.5. Grantee Phone # (603)653-9012	1.6. Account Number 02-20-20-201510- 5021-072-500575	1.7. Completion Date 06/30/2025	1.8. Grant Limitation \$280,200.00
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 <i>Edward J. Merrens, MD</i>		1.12. Name & Title of Grantee Signor 1 Edward J. Merrens, MD Chief Clinical officer	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) <i>Kathleen Carr</i>		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Shari Phillips</i> Assistant Attorney General, On: 4 / 12 / 2024			
1.16. Approval by Governor and Council (if applicable) By: _____ On: / /			

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

- 3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
- 4. **EFFECTIVE DATE: COMPLETION OF PROJECT**
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
- 5. **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything 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 Grant limitation set forth in block 1.8 of these general provisions.
- 6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
- 7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions
- 8. **PERSONNEL.**
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- 9. **DATA: RETENTION OF DATA: ACCESS.**
- 9.1. As used in this Agreement, the word "data" shall mean all 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,

- 9.2. computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date 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, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
- 10. **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
- 11. **EVENT OF DEFAULT: REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1 Give the Grantee 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) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
- 11.2.2 Give the Grantee 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 Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
- 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
- 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
- 12. **TERMINATION.**
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.3. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
- 12.4. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

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approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. **ASSIGNMENT AND SUBCONTRACTS.** The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. **INDEMNIFICATION.** The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. **INSURANCE**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

19. **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 first above given.

20. **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 Council of the State of New Hampshire, if required or by the signing State Agency.

21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.

22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

23. **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 relating hereto.

24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

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EXHIBIT A

-SPECIAL PROVISIONS-

Mary Hitchcock Memorial Hospital as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

The terms outlined in the General Terms and Conditions of the Grant Agreement are modified as set forth below:

- a) Provision 8.2 is deleted and replaced with the following: Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, Grantee's personnel who are engaged in performance of the Project shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- b) Provision 8.3 delete the following: In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- c) Provision 12.1 is deleted and replaced with the following:
In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than thirty (30) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
- d) Provision 20 is deleted and replaced with the following:
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 Council of the State of New Hampshire, if required or by the signing State Agency unless no such approval is required under the circumstances pursuant to State law, rule or policy. In the event the State wishes to change the location(s) in which the services are performed by the Contractor hereunder, in whole or in part, the State shall provide Contractor with reasonable advance written notice of the same. Thereafter, the parties shall meet in good faith in order to mutually agree upon possible adjustments to the terms and conditions, if required, which shall be documented in the form of an amendment to this Agreement in accordance with this Section.
- e) Provision 17.1.1 is deleted and replaced with the following:
Statutory workers' compensation and professional liability insurance for all employees engaged in the performance of the Project, and

EXHIBIT A

1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.

2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.

5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

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to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.

6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.

7 **Requirements of the award; remedies for non-compliance or for materially false statements**

The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award. By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts all such assurances or certifications as if personally executed by the authorized recipient official.

Failure to comply with any one or more of these award requirements -- whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period -- may result in the Office of Justice Programs ("OJP") taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. The U.S. Department of Justice ("DOJ"), including OJP, also may take other legal action as appropriate.

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 34 U.S.C. 10271-10273), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).

Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or -unenforceable, such provision shall be deemed severable from this award.

8 **Applicability of Part 200 Uniform Requirements**

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this subaward.

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For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at <https://ojp.gov/funding/Part200UniformRequirements.htm>.

Record retention and access: Records pertinent to the award that the any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this subaward.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at <https://ojp.gov/funding/Part200UniformRequirements.htm>.

Record retention and access: Records pertinent to the award that the any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

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Compliance with DOJ Financial Guide

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

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posted on the OJP website (currently, the "DOJ Grants Financial Guide" available at <https://ojp.gov/financialguide/DOJ/index.htm>), including any updated version that may be posted during the period of performance. The subrecipient agrees to comply with the DOJ Grants Financial Guide.

10 **Reclassification of various statutory provisions to a new Title 34 of the United States Code**

On September 1, 2017, various statutory provisions previously codified elsewhere in the U.S. Code were editorially reclassified to a new Title 34, entitled "Crime Control and Law Enforcement." The reclassification encompassed a number of statutory provisions pertinent to OJP awards (that is, OJP grants and cooperative agreements), including many provisions previously codified in Title 42 of the U.S. Code.

Effective as of September 1, 2017, any reference in this award document to a statutory provision that has been reclassified to the new Title 34 of the U.S. Code is to be read as a reference to that statutory provision as reclassified to Title 34. This rule of construction specifically includes references set out in award conditions, references set out in material incorporated by reference through award conditions, and references set out in other award requirements.

11 **Requirements related to "de minimis" indirect cost rate**

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

12 **Requirement to report actual or imminent breach of personally identifiable information (PII)**

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

13 **All subawards ("subgrants") must have specific federal authorization**

Any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements for authorization of any subaward. This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a "subaward" (and therefore does not consider a procurement "contract").

The details of the requirement for authorization of any subaward are posted on the OJP web site at <https://ojp.gov/funding/Explore/SubawardAuthorization.htm> (Award condition: All subawards ("subgrants") must have specific federal authorization), and are incorporated by reference here.

14 Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$250,000.

The subrecipient ("subgrantee") at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$250,000). This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and therefore does not consider a subaward).

The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at <http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm> (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$250,000)), and are incorporated by reference here.

15 Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events.

Any subrecipient (subgrantee) at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences.

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Post-award Requirements" in the "DOJ Grants Financial Guide").

16 Requirement for data on performance and effectiveness under the award

The subrecipient must collect and maintain data that measure the performance and effectiveness of activities under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.

17 OJP Training Guiding Principles

Any training or training materials that any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subrecipient, available at

<https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm>

18 Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 42

Any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

19 Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 54

Any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

20 Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 38

Any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38 (as may be applicable from time to time) specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

Currently, among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at <https://www.ecfr.gov/cgi-bin/ECFR?page=browse>), by browsing to Title 28-Judicial Administration, Chapter I, Part 38, under e-CFR "current" data.

21 Restrictions on "lobbying"

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

Another federal law generally prohibits funds awarded by OJP from being used by any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

applies to Indian tribes and tribal organizations.

Should any questions arise to whether a particular use of funds by a subrecipient would or might fall within the scope of these prohibitions, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

22 Compliance with general appropriations-law restrictions on the use of federal funds for this award

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at <https://ojp.gov/funding/Explore/FY21AppropriationsRestrictions.htm>, and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

23 Reporting potential fraud, waste and abuse and similar misconduct.

Any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by--(1) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave, NW, Washington, DC 20530; and/or (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <https://oig.justice.gov/hotline>.

24 Restrictions and certifications regarding non-disclosure agreements and related matters.

No subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended, and shall not be understood by the agency making this award,

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to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

1. In accepting this award, the subrecipient—

i. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

ii. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

i. it represents that— it has determined that no other entity that the subrecipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

ii. it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

iii. it certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

25

Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The subrecipient at any tier must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

The subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712.

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this

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award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

26 Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

27 Access to records

The subrecipient (subgrantees) at any tier, must authorize the Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), the New Hampshire Department of Justice and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.

28 VOCA Requirements

Subrecipients assure they will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404(b)(1) and (2), 34 U.S.C. 20103(a)(2) and (b)(1) and (2) (and the applicable program guidelines and regulations), as required.

Specifically, the subrecipient certifies that funds under this award will: (a) be awarded to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2); b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); c) and be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

29 The subrecipient agrees to submit quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC.

This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

30 Employment eligibility verification for hiring under the award

- 1. The recipient (and any subrecipient at any tier) must—
 - A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the any subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1).
 - B. Notify all persons associated with any subrecipient who are or will be involved in

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activities under this award of both--

1. this award requirement for verification of employment eligibility, and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form I-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify

For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

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Unreasonable restrictions on competition under the award; association with federal government.

SCOPE. A. This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier). The subrecipient (at any tier), agent, otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

B. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

1. No discrimination, in procurement transactions, against associates of the federal government

Consistent with the (DOJ) Part 200 Uniform Requirements -- including as set out at 2 C.F.R. 200.300 (requiring awards to be "manage[d] and administer[ed] in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements") and 200.319(a) (generally requiring "[a]ll procurement transactions [to] be conducted in a manner providing full and open competition" and forbidding practices "restrictive of competition," such as "[p]lacing unreasonable requirements on firms in order for them to qualify to do business" and taking "[a]ny arbitrary action in the procurement process") -- no subrecipient, at any tier may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by USDOJ.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions

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designed to ensure compliance with this condition.

4. Rules of construction

C. The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government -- as an employee, contractor or subcontractor (at any tier), grant

32 Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award)

Any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient. The details of the subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

33 Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 Publications

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 Requirement on use of volunteers

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The Subrecipient must utilize volunteers to assist the program unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the DOJ. This requirement can not be waived without a written request from the subrecipient to DOJ and a written volunteer waiver approval from DOJ.

36 The Subrecipient agrees to assist victims in applying for Victims Compensation benefits.

Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.

37 The Subrecipient understands that VOCA non-allowable personnel activities include:

general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.

38 The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ.

If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

39 Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory.

The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location.

40 The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit.

The Single Audit report must be submitted to the Grants Management Unit within 9 months after the subrecipient's year-end or one month after the issuance of the audit, whichever is sooner.

41 The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the subrecipient's website, or the DOJ's, or another publicly available website).

Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the subrecipient including but not limited to expenses for personnel and benefits.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-8473 or sarah.e.sciuto@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$280,200 of the total Grant Limitation from Governor and Council approval or 07/01/2024, whichever is later, to 06/30/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

EXHIBIT D

-EEO REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Edward Merrens [responsible official], certify that

Mary Hitchcock Memorial Hospital [Subrecipient] has completed the EEO reporting tool certification within the last two years at: https://ojp.gov/about/ocr/faq-eeop.htm on 4/1/2024 [date]. The EEOP Certification Form was submitted to NH DOJ per revised US DOJ and NH DOJ instruction.

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It is understood that subrecipients which are exempt from filing the EEO Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the above web address.

EEO Training Requirements for Subrecipients

Cathy Bean [official that completed training] has completed

the EEO training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 4/10/2024 [date]. The EEO training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

EXHIBIT D

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

- a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
- b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
- c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

- a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
- b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

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- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
- b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

EXHIBIT D

- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law—including, but not limited to, the Indian Self-Determination and Education Assistance Act—seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Edward J. Merrens, MD

Chief Clinical Officer

Name of Authorized Signor

Title of Authorized Signor

Edward J. Merrens, MD

3/28/2024

Signature

Date

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EXHIBIT E

-NON-SUPLANTING CERTIFICATION -

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

<http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm>

Supplanting and job retention

A recipient or subrecipient may use federal funds to retain jobs that, without the use of the federal money, would be lost. If the grantee is planning on using federal funds to retain jobs, it must be able to substantiate that, without the funds, the jobs would be lost. Substantiation can be, but is not limited to, one of the following forms: an official memorandum, official minutes of a county or municipal board meeting or any documentation, that is usual and customarily produced when making determinations about employment. The documentation must describe the terminated positions and that the termination is because of lack of the availability of State or local funds.

Mary Hitchcock Memorial Hospital (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

Mary Hitchcock Memorial Hospital (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Edward J. Merrens, MD

Signature: Edward J. Merrens, MD

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Date 3/28/2024

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE



CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

I. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Subrecipient certifies and assures (to the extent applicable) the following:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, 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 making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient's request for Federal funds is in excess of \$100,000, and 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 grant or cooperative agreement, the Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Subrecipient shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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Date **3/28/2024**

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A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, with respect to prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliance@usdoj.gov; for OVW Subrecipients, to OVW at OVW:GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Subrecipient is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or

EXHIBIT F

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:

A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will —

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

EXHIBIT F

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.

Notice shall include the identification number(s) of each affected award;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2); with respect to any employee who is so convicted:

(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

(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; and

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

If you are unable to sign this certification, you must attach an explanation to this certification.

Edward J. Merrens, MD

Chief Clinical Officer

Name of Authorized Signor

Title of Authorized Signor

Edward J. Merrens, MD

3/28/2024

Signature

Date

Mary Hitchcock Memorial Hospital
One Medical Center Drive Lebanon, NH 03756

Name and Address of Agency

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EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients 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*), DOJ must report the following information for any grant 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 identifier of the entity (SAM #)
- 10) Total compensation and names of the top five executives if:
 - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement 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 one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.


 Subrecipient Initials _____
 Date 3/28/2024

EXHIBIT G
Certification

Edward J. Merrens, MD

Chief Clinical Officer

Name of Authorized Signor

Title of Authorized Signor

Edward J. Merrens, MD

3/28/2024

Signature

Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity ID (SAM) number for your entity is: **QYLXERHDAQL4**
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

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

NO YES

If the answer to #3 above is YES, stop

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

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

EXHIBIT G
Certification

Name: _____

Amount: _____

⁰³
EJM

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 MARY HITCHCOCK MEMORIAL HOSPITAL is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 07, 1889. 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: 68517

Certificate Number: 0006622917



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 20th day of March A.D. 2024.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

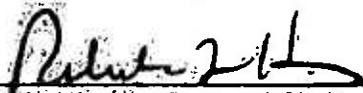


CERTIFICATE OF VOTE/AUTHORITY

I, Roberta L. Hines, MD, do hereby certify that:

1. I am the duly elected Chair of the Boards of Trustees of Mary Hitchcock Memorial Hospital and Dartmouth-Hitchcock Clinic (together, "Dartmouth-Hitchcock").
2. The following is a true and accurate excerpt from the Amended, Restated and Integrated Bylaws of the Dartmouth-Hitchcock Corporations:
 - a. "ARTICLE II – Section A. Fiduciary Duty. Stewardship over Corporate Assets. As responsible stewards of tax-exempt, charitable Corporations, members of the Corporations' Boards have the fiduciary duty to oversee, with due care and loyalty, the stewardship of the Corporations' assets and operations in order to create a sustainable health system that is population focused and value-based, and to advance their respective corporate purposes. In exercising this duty, the Boards may, consistent with the respective Corporation's Articles of Agreement and these Bylaws, delegate authority to Board Committees and other bodies, or to various officers, to provide input with respect to issues and strategies, incur indebtedness, make expenditures, enter into contracts and agreements and take such other binding actions on behalf of the Corporations as may be necessary or desirable in furtherance of their charitable purposes."
3. Pursuant to policy approved and adopted by the Boards of Trustees consistent with the above Bylaws provision, the Chief Clinical Officer, Edward Merrens, MD, has subdelegated signature authority to enter into contracts and agreements on behalf of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital.
4. The foregoing authority shall remain in full force and effect as of the date of the agreement executed or action taken in reliance upon this Certificate. This authority shall remain valid for thirty (30) days from the date of this Certificate and the State of New Hampshire shall be entitled to rely upon same, until written notice of modification, rescission or revocation of same, in whole or in part, has been received by the State of New Hampshire.

IN WITNESS WHEREOF, I have hereunto set my hand as the Chair of the Boards of Trustees of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital this 7th day of March, 2024.



Roberta L. Hines, MD, Board Chair

CERTIFICATE OF INSURANCE

DATE: February 20, 2024

COMPANY AFFORDING COVERAGE
 Hamden Assurance Risk Retention Group, Inc.
 P.O. Box 1687
 30 Main Street, Suite 330
 Burlington, VT 05401

This certificate is issued as a matter of information only and confers no rights upon the Certificate Holder. This Certificate does not amend, extend or alter the coverage afforded by the policies below.

INSURED
 Dartmouth-Hitchcock Clinic
 One Medical Center Drive
 Lebanon, NH 03756
 (603)653-6850

COVERAGES

The Policy listed below has been issued to the Named Insured above for the Policy Period notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued. The insurance afforded by the policy is subject to all the terms, exclusions and conditions of the policy. Limits shown may have been reduced by paid claims.

TYPE OF INSURANCE		POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS	
GENERAL LIABILITY	X CLAIMS MADE	0002023-A	7/1/2023	7/1/2024	EACH OCCURRENCE	\$1,000,000
					DAMAGE TO RENTED PREMISES	\$1,000,000
					MEDICAL EXPENSES	N/A
					PERSONAL & ADV INJURY	\$1,000,000
					GENERAL AGGREGATE	\$3,000,000
OTHER					PRODUCTS-COMP/OP AGG	\$1,000,000
PROFESSIONAL LIABILITY		0002023-A	7/1/2023	7/1/2024	EACH CLAIM	\$1,000,000
X CLAIMS MADE					ANNUAL AGGREGATE	\$3,000,000
OCCURENCE						
OTHER						

DESCRIPTION OF OPERATIONS/ LOCATIONS/ VEHICLES/ SPECIAL ITEMS (LIMITS MAY BE SUBJECT TO RETENTIONS)
 Certificate is issued as evidence of insurance.

CERTIFICATE HOLDER

New Hampshire Department of Justice
 Office of the Attorney General
 1 Granite Place South
 Concord, NH 03301

CANCELLATION

Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 DAYS written notice to the certificate holder named below, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

AUTHORIZED REPRESENTATIVES



DARTHIT-01

MDUNNING

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
2/21/2024

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).

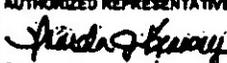
PRODUCER License # 1780882 HUB International New England 275 US Route 1 Cumberland Foreside, ME 04110	CONTACT NAME: Lauren Stiles PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: Lauren.Stiles@hubinternational.com	
	INSURE(S) AFFORDING COVERAGE	
INSURED Dartmouth-Hitchcock Health 1 Medical Center Dr. Lebanon, NH 03756	INSURER A: Associated Industries of Massachusetts Mutual Insurance Company NAIC # 33758	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **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
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: _____						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Per occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPROP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below			WMZ-800-8007725-2023A	10/1/2023	10/1/2024	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

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Evidence of Workers Compensation coverage for the following:
Dartmouth-Hitchcock Clinic
Mary Hitchcock Memorial Hospital
Alice Peck Day Memorial Hospital
Cheshire Medical Center
Mt. Ascutney Hospital and Health Center
New London Hospital Association

CERTIFICATE HOLDER New Hampshire Department of Justice Office of the Attorney General 1 Granite Place South Concord, NH 03301	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 

Dartmouth-Hitchcock Health and Subsidiaries

**Report on Federal Awards in Accordance with the
Uniform Guidance**

June 30, 2023

EIN #02-0222140

Dartmouth-Hitchcock Health and Subsidiaries
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June 30, 2023

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Part I
Financial Statements and Schedule of Expenditures of Federal Awards



Report of Independent Auditors

To the Board of Trustees of
Dartmouth-Hitchcock Health and Subsidiaries

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Dartmouth-Hitchcock Health and its subsidiaries (the "Health System"), which comprise the consolidated balance sheets as of June 30, 2023 and 2022, and the related consolidated statements of operations and changes in net assets, and of cash flows for the years then ended, including the related notes (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Health System as of June 30, 2023 and 2022, and the results of its operations, changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the 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 financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Health System's ability to continue as a going concern for one year after the date the financial statements are issued.



Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 US GAAS and *Government Auditing Standards*, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 Health 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 Health 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.

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The accompanying consolidating balance sheets and consolidating statements of operations and changes in net assets without donor restrictions as of and for the years ended June 30, 2023 and 2022 (the "supplemental information") is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The consolidating information is not intended to present, and we do not express an opinion on, the financial position, results of operations and cash flows of the individual companies. The supplemental 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 supplemental information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves and other additional procedures, in accordance with auditing standards generally



accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2023 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2023 on our consideration of the Health System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters for the year ended June 30, 2023. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health System's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "Priscilla M. Caputo LLP".

Boston, Massachusetts
November 17, 2023

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Balance Sheets
June 30, 2023 and 2022

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 115,996	\$ 191,929
Patient accounts receivable, net (Note 4)	289,787	251,250
Prepaid expenses and other current assets	184,104	169,133
Total current assets	<u>589,887</u>	<u>612,312</u>
Assets limited as to use (Notes 5 and 7)	1,071,462	1,181,094
Other investments for restricted activities (Notes 5 and 7)	182,224	175,116
Property, plant, and equipment, net (Note 6)	811,622	764,840
Right-of-use assets, net (Note 16)	55,528	58,925
Other assets	193,333	172,163
Total assets	<u>\$ 2,904,056</u>	<u>\$ 2,964,450</u>
Liabilities and Net Assets		
Current liabilities		
Current portion of long-term debt (Note 10)	\$ 15,236	\$ 6,596
Current portion of right-of-use obligations (Note 16)	11,334	11,319
Line of credit	40,000	
Current portion of liability for pension and other postretirement plan benefits (Note 11)	3,386	3,500
Accounts payable and accrued expenses	146,747	156,572
Accrued compensation and related benefits	137,487	190,560
Estimated third-party settlements (Note 3 and 4)	64,360	134,898
Total current liabilities	<u>418,530</u>	<u>503,445</u>
Long-term debt, excluding current portion (Note 10)	1,098,962	1,117,288
Long-term right-of-use obligations, excluding current portion (Note 16)	45,671	48,824
Insurance deposits and related liabilities (Note 12)	91,349	78,391
Liability for pension and other postretirement plan benefits, excluding current portion (Note 11)	206,305	228,606
Other liabilities	173,918	154,096
Total liabilities	<u>2,034,735</u>	<u>2,130,650</u>
Commitments and contingencies (Notes 3, 4, 6, 7, 10, 13, and 16)		
Net assets		
Net assets without donor restrictions (Note 9)	658,888	634,297
Net assets with donor restrictions (Notes 8 and 9)	210,333	199,503
Total net assets	<u>869,321</u>	<u>833,800</u>
Total liabilities and net assets	<u>\$ 2,904,056</u>	<u>\$ 2,964,450</u>

The accompanying notes are an integral part of these consolidated financial statements.

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Statements of Operations and Changes in Net Assets
Years Ended June 30, 2023 and 2022

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Operating revenue and other support		
Net patient service revenue (Note 4)	\$ 2,397,157	\$ 2,243,237
Contracted revenue	84,348	77,666
Other operating revenue (Note 4)	608,875	534,031
Net assets released from restrictions	14,843	15,894
Total operating revenue and other support	<u>3,105,221</u>	<u>2,870,828</u>
Operating expenses		
Salaries	1,423,091	1,315,407
Employee benefits	332,388	322,570
Medications and medical supplies	725,480	649,272
Purchased services and other	458,901	403,862
Medicaid enhancement tax (Note 4)	85,715	82,725
Depreciation and amortization	90,457	86,958
Interest (Note 10)	34,515	32,113
Total operating expenses	<u>3,150,545</u>	<u>2,892,907</u>
Operating loss	<u>(45,324)</u>	<u>(22,079)</u>
Non-operating gains (losses)		
Investment income (loss), net (Note 5)	58,119	(78,744)
Other components of net periodic pension and post retirement benefit income (Note 11 and 14)	(17,691)	13,910
Other losses, net	(8,530)	(6,658)
Total non-operating gains (losses), net	<u>31,898</u>	<u>(71,492)</u>
Deficiency of revenue over expenses	<u>\$ (13,426)</u>	<u>\$ (93,571)</u>

Consolidated Statements of Operations and Changes in Net Assets – continues on next page

The accompanying notes are an integral part of these consolidated financial statements.

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Statements of Operations and Changes in Net Assets - Continued
Years Ended June 30, 2023 and 2022

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Net assets without donor restrictions		
Deficiency of revenue over expenses	\$ (13,426)	\$ (93,571)
Net assets released from restrictions for capital	3,229	1,573
Change in funded status of pension and other postretirement benefits (Note 11)	34,901	(32,309)
Other changes in net assets	(13)	(23)
Increase (decrease) in net assets without donor restrictions	<u>24,691</u>	<u>(124,330)</u>
Net assets with donor restrictions		
Gifts, bequests, sponsored activities	23,637	39,710
Investment income (loss), net	5,846	(7,010)
Net assets released from restrictions	(18,653)	(17,467)
Increase in net assets with donor restrictions	<u>10,830</u>	<u>15,233</u>
Change in net assets	35,521	(109,097)
Net assets		
Beginning of year	<u>833,800</u>	<u>942,897</u>
End of year	<u>\$ 869,321</u>	<u>\$ 833,800</u>

The accompanying notes are an integral part of these consolidated financial statements.

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Statements of Cash Flows
Years Ended June 30, 2023 and 2022

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Change in net assets	\$ 35,521	\$ (109,097)
Adjustments to reconcile change in net assets to net cash provided by operating and non-operating activities		
Depreciation and amortization	90,808	87,006
Amortization of bond premium, discount, and issuance cost, net	(2,779)	(2,784)
Amortization of right-of-use asset	9,242	9,270
Payments on right-of-use lease obligations - operating	(9,182)	(9,190)
Change in funded status of pension and other postretirement benefits	(34,901)	32,309
Loss (gain) on disposal of fixed assets	(883)	(523)
Net realized gains and change in net unrealized gains on investments	(79,799)	86,652
Restricted contributions and investment earnings	(8,208)	(20,151)
Proceeds from sales of donated securities	3,818	10,665
Changes in assets and liabilities		
Patient accounts receivable, net	(38,537)	(19,089)
Prepaid expenses and other current assets	1,984	(9,915)
Other assets, net	(21,688)	2,517
Accounts payable and accrued expenses	(31,082)	17,104
Accrued compensation and related benefits	(53,093)	8,490
Estimated third-party settlements	(71,907)	(120,117)
Insurance deposits and related liabilities	12,958	(1,583)
Liability for pension and other postretirement benefits	12,486	(28,422)
Other liabilities	21,191	(56,687)
Net cash used in operating activities	<u>(164,033)</u>	<u>(123,525)</u>
Cash flows from investing activities		
Purchase of property, plant, and equipment	(129,321)	(160,855)
Proceeds from sale of property, plant, and equipment	1,214	613
Purchases of investments	(71,410)	(85,288)
Proceeds from maturities and sales of investments	249,684	137,781
Net cash provided by (used in) investing activities	<u>50,167</u>	<u>(87,747)</u>
Cash flows from financing activities		
Proceeds from line of credit	979,500	30,000
Payments on line of credit	(939,500)	(30,000)
Repayment of long-term debt	(81,907)	(9,116)
Proceeds from issuance of debt	75,000	-
Repayment of finance leases	(3,599)	(3,253)
Restricted contributions and investment earnings	8,208	20,151
Net cash provided by financing activities	<u>37,702</u>	<u>7,782</u>
Decrease in cash and cash equivalents	(76,164)	(203,490)
Cash and cash equivalents, beginning of year	193,485	396,975
Cash and cash equivalents, end of year	<u>\$ 117,321</u>	<u>\$ 193,485</u>
Supplemental cash flow information		
Interest paid	\$ 44,362	\$ 42,867
Construction in progress included in accounts payable and accrued expenses	5,105	9,407
Donated securities	3,818	10,665

The following table reconciles cash and cash equivalents on the consolidated balance sheets to cash, cash equivalents and restricted cash on the consolidated statements of cash flows.

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 115,996	\$ 191,929
Cash and cash equivalents included in assets limited as to use	-	1,350
Restricted cash and cash equivalents included in other investments for restricted activities	1,325	206
Total of cash, cash equivalents, and restricted cash shown in the consolidated statements of cash flows	<u>\$ 117,321</u>	<u>\$ 193,485</u>

The accompanying notes are an integral part of these consolidated financial statements.

Dartmouth-Hitchcock Health and Subsidiaries
Notes to Consolidated Financial Statements
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1. Organization and Community Benefit Commitments

Dartmouth-Hitchcock Health (D-HH), its Members, and their Subsidiaries (the Health System) is a system of hospitals, clinics, and other healthcare service providers across New Hampshire and Vermont. The Health System's mission is to advance health through research, education, clinical practice, and community partnerships, providing each person the best care, in the right place, at the right time, every time. The Health System seeks to achieve the healthiest population possible, leading the transformation of health care in the region and setting the standard for the nation. The Health System's expanding network of services are the fabric of its commitment to serve the region with exceptional medical care.

Dartmouth-Hitchcock Health (D-HH) serves as the sole corporate member of the following entities: Dartmouth-Hitchcock Clinic (DHC) and Subsidiaries, Mary Hitchcock Memorial Hospital (MHMH) and Subsidiaries, (DHC and MHMH together are referred to as D-H), The New London Hospital Association, Inc. (NLH), Windsor Hospital Corporation (d/b/a Mt. Ascutney Hospital and Health Center) (MAHHC) and Subsidiaries, The Cheshire Medical Center (Cheshire) and Subsidiaries, Alice Peck Day Memorial Hospital (APD) and Subsidiary, and Visiting Nurse Association and Hospice of Vermont and New Hampshire (VNH) and Subsidiaries.

The Health System currently operates one tertiary, one community, and three acute care (critical access) hospitals in New Hampshire (NH) and Vermont (VT). One facility provides inpatient and outpatient rehabilitation medicine and long-term care. The Health System also operates multiple physician practices, a continuing care retirement community, and a home health and hospice service. The Health System operates a graduate level program for health professions and is the principal teaching affiliate of the Geisel School of Medicine (Geisel), a component of Dartmouth College.

D-HH, DHC, MHMH, NLH, Cheshire, and APD are NH not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). MAHHC and VNH are VT not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the IRC.

On December 6, 2022, D-HH entered into an Integration Agreement with Valley Regional Healthcare, Inc. ("VRHC") and its subsidiary Valley Regional Hospital and its affiliates ("VRH"), a critical access hospital located in Claremont, New Hampshire. The parties have submitted the transaction for regulatory review by the New Hampshire Attorney General with a target closing date in early 2024.

Community Benefits

Consistent with its mission, the Health System provides high quality, cost effective, comprehensive, and integrated healthcare to individuals, families, and the communities it serves regardless of a patient's ability to pay. The Health System actively supports community-based healthcare and promotes the coordination of services among healthcare providers and social services organizations. In addition, the Health System seeks to work collaboratively with other area healthcare providers to improve the health status of the region. As a component of an integrated academic medical center, the Health System provides significant support for academic and research programs.

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Certain member hospitals of the Health System file annual Community Benefits Reports with the State of NH, which outline the community and charitable benefits each provides. VT hospitals are not required by law to file a state Community Benefit Report. The categories used in the Community Benefit Reports to summarize these benefits are as follows:

- *Community Health Improvement Services* include activities carried out to improve community health, and could include community health education (such as classes, programs, support groups, and materials that promote wellness and prevent illness), community-based clinical services (such as free clinics and health screenings), and healthcare support services (enrollment assistance in public programs, assistance in obtaining free or reduced costs medications, telephone information services, or transportation programs to enhance access to care, etc.).
- *Health Professions Education* includes uncompensated costs of training medical students, residents, nurses, and other health care professionals
- *Subsidized Health Services* are services provided by the Health System, resulting in financial losses that meet the needs of the community and would not otherwise be available unless the responsibility was assumed by the government.
- *Research* includes costs, in excess of awards, for numerous health research and service initiatives within the Health System.
- *Cash and In-Kind Contributions* occur outside of the System through various financial contributions of cash, in-kind donations, and grants to local organizations.
- *Community-Building Activities* include expenses incurred to support the development of programs and partnerships intended to address public health challenges, as well as social and economic determinants of health. Examples include physical improvements and housing, economic development, support system enhancements, environmental improvements, leadership development and training for community members, community health improvement advocacy, and workforce enhancement.
- *Charity Care* includes losses, at-cost, incurred by providing health care services to persons qualifying for hospital financial assistance programs.
- *The Uncompensated Cost of Care for Medicaid patients* reported in the unaudited Community Benefits Reports for 2022 was approximately \$235,081,000. The 2023 Community Benefits Reports are expected to be filed in February 2024.

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The following table summarizes the value of the community benefit initiatives outlined in the Health System's most recently filed Community Benefit Reports for the year ended June 30, 2022:

(in thousands of dollars)

Uncompensated cost of care for Medicaid	\$ 235,081
Health professional education	43,186
Subsidized health services	21,202
Charity care	16,011
Community health improvement services	15,695
Research	7,254
Cash and In-Kind Contributions	4,001
Community building activities	2,834
Total community benefit value	<u>\$ 345,264</u>

In fiscal years 2023 and 2022, funds received to offset or subsidize charity care costs provided were \$439,000 and \$452,000, respectively.

For fiscal year 2022, Medicare costs exceeding reimbursement totaled \$157,615,000.

2. Summary of Significant Accounting Policies

Basis of Presentation

The consolidated financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and have been prepared consistent with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 954, *Healthcare Entities*, which addresses the accounting for healthcare entities. The net assets, revenue, expenses, gains, and losses of healthcare entities are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets without donor restrictions are amounts not subject to donor-imposed stipulations and are available for operations. Net assets with donor restrictions are those whose use has been limited by donors to a specific time period or purpose, or whose use has been restricted by donors to be maintained in perpetuity. All significant intercompany transactions have been eliminated upon consolidation.

Use of Estimates

The preparation of the 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 dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. The most significant areas that are affected by the use of estimates include implicit and explicit pricing concessions, valuation of certain investments, estimated third-party settlements, insurance reserves, and pension obligations. Actual results may differ from those estimates.

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Deficiency of Revenue over Expenses

The Consolidated Statements of Operations and Changes in Net Assets include the deficiency of revenue over expenses. Operating revenues consist of those items attributable to the care of patients, including contributions and investment income (loss) on investments of net assets without donor restrictions, which are utilized to provide charity and other operational support. Peripheral activities, including realized gains/losses on sales of investment securities and changes in unrealized gains/losses on investments are reported as non-operating gains (losses).

Changes in net assets without donor restrictions which are excluded from the deficiency of revenue over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purpose of acquiring such assets), and change in funded status of pension and other postretirement benefit plans.

Charity Care

The Health System provides care to patients who meet certain criteria under their financial assistance policies without charge, or at amounts less than their established rates. Because the Health System does not anticipate collection of amounts qualifying as charity care, they are not reported as revenue.

The Health System grants credit, without collateral, to patients. Most are local residents and are insured under third-party arrangements. The amount of charges for implicit price concessions is based upon management's assessment of historical and expected net collections, business and economic conditions, trends in federal and state governmental healthcare coverage, and other collection indicators (Notes 1 and 4).

Patient Service Revenue

The Health System applies the accounting provisions of ASC 606, *Revenue from Contracts with Customers* (ASC 606). Patient service revenue is reported at the amount of consideration to which the Health System expects to be entitled from patients, third party payors, and others, for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors and implicit pricing concessions. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as estimates change or final settlements are determined (Note 4).

Contracted Revenue

The Health System has various Professional Service Agreements (PSAs), pursuant to which certain organizations purchase services of personnel employed by the Health System and also lease space and equipment. Revenue pursuant to these PSAs, and certain facility and equipment leases and other professional service contracts, have been classified as contracted revenue in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

Other Revenue

The Health System recognizes other revenue, which is not related to patient medical care but is central to the day-to-day operations of the Health System. Other revenue, which consists primarily of revenue from retail pharmacy, specialty pharmacy, and contract pharmacy, is recorded in the amounts to which it expects to be entitled in exchange for the prescriptions. Other revenue also includes Coronavirus Aid, Relief, and Economic Securities Act (CARES Act Provider Relief Funds)

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from the Department of Health and Human Services (HHS), CARES Act Employee Retention Credit Funds, operating agreements, grant revenue, cafeteria sales, and other support service revenue (Note 3 and 4).

Cash Equivalents

Cash and cash equivalents include amounts on deposit with financial institutions, short-term investments with maturities of three months or less at the time of purchase, and other highly liquid investments (primarily cash management funds), which would be considered level 1 investments under the fair value hierarchy. All short-term, highly liquid, investments included within the Health System's endowment and similar investment pools, otherwise qualifying as cash equivalents, are classified as investments at fair value and, therefore, are excluded from cash and cash equivalents in the Consolidated Statements of Cash Flows.

Investments and Investment Income (Loss)

Investments in equity securities with readily determinable fair values, mutual funds, governmental securities, debt securities, and pooled/commingled funds are reported at fair value with changes in fair value included in the deficiency of revenues over expenses. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (Note 7).

Investments in pooled/commingled investment funds, private equity funds, and hedge funds that represent investments where the Health System owns shares or units of funds rather than the underlying securities in that fund are valued using the equity method of accounting with changes in value recorded in the deficiency of revenue over expenses.

Certain members of the Health System are partners in a NH general partnership established for the purpose of operating a master investment program of pooled investment accounts. Substantially all of the Health System's board-designated and assets with donor restrictions, such as endowment funds, were invested in these pooled funds by purchasing units based on the market value of the pooled funds at the end of the month prior to receipt of any new additions to the funds. Interest, dividends, and realized and unrealized gains and losses earned on pooled funds are allocated monthly based on the weighted average units outstanding at the prior month-end.

Investment income or losses (including change in unrealized and realized gains and losses on investments, change in value of equity method investments, interest, and dividends) are included in the deficiency of revenue over expenses and classified as non-operating gains and losses, unless the income or loss is restricted by donor or law (Note 9).

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Fair Value Measurement of Financial Instruments

The Health System estimates fair value based on a valuation framework that uses a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy, as defined by ASC 820, *Fair Value Measurements and Disclosures*, are described below:

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for assets or liabilities.
- Level 2 Prices other than quoted prices in active markets that are either directly or indirectly observable as of the date of measurement.
- Level 3 Prices or valuation techniques that are both significant to the fair value measurement and unobservable.

The carrying amounts of patient accounts receivable, prepaid and other current assets, accounts payable and accrued expenses approximate fair value due to the short maturity of these instruments.

Property, plant, and equipment

Property, plant, and equipment, and other real estate are stated at cost at the time of purchase or fair value at the time of donation, less accumulated depreciation. The Health System's policy is to capitalize expenditures for major improvements and to charge expense for maintenance and repair expenditures which do not extend the lives of the related assets. The provision for depreciation has been determined using the straight-line method at rates which are intended to amortize the cost of assets over their estimated useful lives which range from 10 to 40 years for buildings and improvements, 2 to 20 years for equipment, and the shorter of the lease term, or 5 to 12 years, for leasehold improvements. Certain software development costs are amortized using the straight-line method over a period of up to 10 years. Net interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

Gifts of capital assets such as land, buildings, or equipment are reported as support, and excluded from the deficiency of revenue over expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of capital assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire capital assets are reported as restricted support. Absent explicit donor stipulations about how long those capital assets must be maintained, expirations of donor restrictions are reported when the donated or acquired capital assets are placed in service.

Bond Issuance Costs

Bond issuance costs, classified on the consolidated balance sheets within long-term debt, are amortized over the term of the related bonds. Amortization is recorded within interest expense in the consolidated statements of operations and changes in net assets using the straight-line method which approximates the effective interest method.

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Intangible Assets and Goodwill

The Health System records within other assets on the consolidated balance sheets goodwill and intangible assets such as trade names and leases-in-place. The Health System considers trade names and goodwill to be indefinite-lived assets, assesses them at least annually for impairment or more frequently if certain events or circumstances warrant and recognizes impairment charges for amounts by which the carrying values exceed their fair values. The Health System has recorded \$8,367,000 and \$8,885,000 as intangible assets as of June 30, 2023 and 2022, respectively.

Gifts

Gifts without donor restrictions are recorded net of related expenses as non-operating gains. Conditional promises to give and indications of intentions to give to the Health System are reported at fair value at the date the gift is received. Gifts are reported with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the consolidated statements of operations and changes in net assets as net assets released from restrictions.

Recently Issued Accounting Pronouncements

In March 2020, January 2021, and April 2022, the FASB issued standard updates on Reference Rate Reform in response to the planned discontinuation of the London Inter-Bank Offered Rate (LIBOR), a key interbank reference rate. The standard provides accounting relief to contract modifications and optional expedients for applying U.S. GAAP to contracts and other transactions that reference LIBOR or other reference rates that are expected to be discontinued because of rate reform. The Health System is currently in the process of evaluating the impact of adoption of these standards on the financial statements.

3. The COVID-19 Pandemic

On March 11, 2020, the World Health Organization designated COVID-19 as a global pandemic resulting in an extraordinary disruption to our nation's healthcare system. In response to COVID-19, the Coronavirus Aid Relief and Economic Security (CARES) Act was enacted which provided different types of economic support to a wide variety of organizations and individuals. The Health System employed several CARES Act provisions, with the most significant impacts summarized below.

Health and Human Services Provider Relief Funds

The Health System received \$1,822,000 and \$100,346,000 in CARES Act Provider Relief Funds for the years ended June 30, 2023 and 2022, respectively.

In July 2020, HHS issued reporting requirements for CARES Act Provider Relief Funds, requiring recipients to identify healthcare-related expenses that remain unreimbursed by another source, attributable to the COVID-19 pandemic. If those expenses do not exceed the funding received, recipients will need to demonstrate that the remaining funds were used to compensate for a negative variance in patient service revenue. HHS is entitled to recoup Provider Relief Funds awarded in excess of expenses attributable to the COVID-19 pandemic that were not reimbursed

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by another source plus losses incurred due to the decline in patient care revenue. There have been no recoupments through June 30, 2023.

Medicare and Medicaid Services (CMS) Accelerated and Advance Payment Program

The Health System received CMS prepayment advances, related to the CARES Act, totaling \$245,200,000. In addition, the Health System accumulated payroll tax deferrals of \$33,100,000. Repayment of funds commenced in April 2021. The balances of CMS prepayment advances and accumulated payroll tax deferrals at June 30, 2022 were \$54,890,000 and \$18,550,000, respectively, and are included in estimated third party settlements and accrued compensation and related benefits on the Consolidated Balance Sheets. The amounts for CMS prepayment advances and payroll tax deferrals were repaid, in full, during the year ended June 30, 2023.

The Health System continues to address the challenges and impacts of the COVID-19 pandemic, including protecting the health and safety of employees and patients, as well as assessing the availability of personal protective equipment and other needed supplies to be better positioned for potential surges. Additionally, the Health System continues to evaluate the impact of new or changes to laws and regulations at the federal, state, and local levels and the potential effect on Health System staffing and operations. At this time, the Health System remains unable to accurately predict the full extent to which the COVID-19 pandemic will affect the Health System's future finances and operations.

4. Net Patient Service Revenue and Accounts Receivable

The Health System reports net patient service revenue at amounts that reflect the consideration to which it expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payers (including managed care payers and government programs), and others; and they include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Health System bills patients and third-party payers several days after the services were performed or shortly after discharge. Revenue is recognized as performance obligations are satisfied under contracts by providing healthcare services to patients.

The Health System determines performance obligations based on the nature of the services provided. Revenues for performance obligations satisfied over time are recognized based on actual charges incurred in relation to total expected charges as this method provides a reasonable estimate of the transfer of services over the term of performance obligations based on inputs needed to satisfy the obligations. Generally, performance obligations satisfied over time relate to patients receiving inpatient acute care services. For inpatient services, performance obligations are measured from admission to the point when there are no further services required for the patient, which is generally the time of discharge. For outpatient services and physician services, performance obligations are recognized at a point in time when the services are provided and no further patient services are deemed necessary.

Generally, the Health System's patient service performance obligations relate to contracts with a duration of less than one year, therefore the Health System has elected to apply the optional exemption provided in ASC 806-10-50-14a and, therefore, we are not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied

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or partially unsatisfied at the end of the reporting period. This generally refers to inpatient services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

Established charges represent gross charges. They are not the same as actual pricing, and they generally do not reflect what a hospital is ultimately entitled to for services it provides. Therefore, they are not displayed in the Health System's consolidated statements of operations and changes in net assets.

Hospitals are paid amounts negotiated with insurance companies or set by government entities, which are typically less than established or standard charges. Gross charges are used to calculate Medicare outlier payments and to determine certain elements of payment under managed care contracts. Gross charges are what hospitals charge all patients prior to the application of contractual adjustments and implicit price concessions.

Explicit Pricing Concessions

Revenues for the Health System under the traditional fee-for-service Medicare and Medicaid programs are based on prospectively determined rates per discharge or visit, reasonable (allowable) cost, or prospective rates per episodic period, depending on the type of provider.

- Inpatient acute care services provided to Medicare program beneficiaries are paid using the prospective payment system (PPS) to determine rates-per-discharge. These rates vary according to a patient classification system (DRG), based on diagnostic, clinical, and other factors. In addition, inpatient capital costs (depreciation and interest) are reimbursed by Medicare on the basis of a prospectively determined rate per discharge. Medicare outpatient services are paid on a prospective payment system, based on a pre-determined amount for each outpatient procedure (APC), subject to various mandated modifications. Retrospectively determined cost-based revenues under these programs, such as indirect medical education, direct graduate medical education, disproportionate share hospital, transplant services, and bad debt reimbursement are based on the hospital's cost reports and are estimated using historical trends and current factors. The Health System's payments for inpatient services rendered to NH and VT Medicaid beneficiaries are based on PPS, while outpatient services are reimbursed on a retrospective cost basis, or fee schedules, for NH beneficiaries. VT outpatient beneficiaries are paid on a prospective basis per outpatient procedure.
- Inpatient acute, swing, and outpatient services furnished by Critical Access Hospitals (CAH) are reimbursed by Medicare at 101% of reasonable costs, subject to 2% sequestration, excluding ambulance services and inpatient hospice care.
- Providers of home health services to patients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the patient at a rate determined by federal guidelines.

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- Hospice services to patients eligible for Medicare hospice benefits are paid on a per diem basis, with no retrospective settlement, provided the aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate.
- The Health System's cost-based services to Medicare and Medicaid are reimbursed during the year, based on varying interim payment methodologies. Final settlement is determined after the submission of an annual cost report and subject to audit of this report by Medicare and Medicaid auditors, as well as administrative and judicial review. Because the laws, regulations, and rule interpretations governing Medicare and Medicaid reimbursement are complex and change frequently, the estimates recorded could change over time by material amounts.
- Revenues under Managed Care Plans (MCPs) consist primarily of payment terms involving mutually agreed upon rates per diagnosis, discounted fee-for-service rates, or similar contractual arrangements. These revenues are also subject to review and possible audit. The MCPs are billed for patient services on an individual patient basis. An individual patient's bill is subject to adjustments, in accordance with contractual terms in place with the MCPs following their review and adjudication of each bill.

The Health System is not aware of any claims, disputes, or unsettled matters with any payer, that would materially affect its revenues, for which it has not adequately provided in the accompanying Health System's consolidated financial statements.

The Health System provides charity care to patients who are unable to pay for healthcare services they receive as determined by financial conditions. Patients who qualify receive partial or full adjustments to charges for services rendered. The Health System's policy is to treat amounts qualified as charity care as explicit price concessions and, as such, are not reported in net patient service revenue.

Vermont imposes a provider tax on home health agencies in the amount of 4.25% of Vermont annual net patient revenue. In fiscal years 2023 and 2022, home health provider taxes paid were \$579,000 and \$627,000, respectively.

Implicit Price Concessions

Generally, patients who are covered by third-party payer contracts are responsible for related co-pays, co-insurance, and deductibles, which vary depending on the contractual obligations of patients. The Health System also provides services to uninsured patients and offers those patients a discount from standard charges. The Health System estimates the transaction price for patients with co-pays, co-insurance, and deductibles, and for those who are uninsured, based on historical collection experience and current market conditions. The discount offered to uninsured patients reduces the transaction price at the time of billing. The uninsured and patient responsible accounts, net of discounts recorded, are further reduced through implicit price concessions based on historical collection trends for similar accounts and other known factors that impact the estimation process. Subsequent changes to the estimate of transaction price are generally recorded as adjustments to net patient services revenue in the period of change.

The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Health System expects to collect based on

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collection history with similar patients. Although outcomes vary, the Health System's policy is to attempt to collect amounts due from patients, including co-pays, co-insurance, and deductibles due from insurance at the time of service while complying with all federal and state statutes and regulations, including but not limited to, the Emergency Medical Treatment and Active Labor Act (EMTALA). Through various systems and processes the Health System estimates Medicare and Medicaid net patient service revenue and cost report settlements and accrues final expected settlements. For filed cost reports, the accrual is recorded based on those filings, subsequent activity, and on historical trends and other relevant evidence. For periods in which a cost report is yet to be filed, accruals are based on estimates of what is expected to be reported, and any trends and relevant evidence. Cost reports generally must be filed within five months of the closing period.

Settlements with third-party payers for retroactive revenue adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care using the most likely amount. These settlements are estimated based on the terms of the payment agreement with the payer, correspondence from the payer, and historical settlement activity, including assessments to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known, or as years are settled or are no longer subject to such audits, reviews or investigations.

For the years ended June 30, 2023 and 2022, additional increases in revenue of \$24,098,000 and \$19,743,000, respectively, were recognized, due to changes in estimates of implicit price concessions for performance obligations satisfied in prior years.

Net operating revenues consist primarily of patient service revenues, principally for patients covered by Medicare, Medicaid, managed care and other health plans, as well as patients covered under the Health System's uninsured discount and charity care programs.

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The table below shows the Health System's sources of total operating revenue and other support presented at the net transaction price for the years ended June 30, 2023 and 2022.

<i>(in thousands of dollars)</i>	2023		
	PPS	CAH	Total
Hospital			
Medicare	\$ 587,377	\$ 106,370	\$ 693,747
Medicaid	168,410	18,824	187,234
Commercial	862,502	88,492	950,994
Self-pay	11,307	802	12,109
Subtotal	<u>1,629,596</u>	<u>214,488</u>	<u>1,844,084</u>
Professional	504,370	35,578	539,948
Subtotal	<u>2,133,966</u>	<u>250,066</u>	<u>2,384,032</u>
Home based care			<u>13,125</u>
Subtotal			<u>2,397,157</u>
Other revenue			706,242
Provider Relief Funds			<u>1,822</u>
Total operating revenue and other support			<u>\$ 3,105,221</u>

<i>(in thousands of dollars)</i>	2022		
	PPS	CAH	Total
Hospital			
Medicare	\$ 542,292	\$ 99,976	\$ 642,268
Medicaid	158,121	15,739	173,860
Commercial	809,738	81,395	891,131
Self-pay	7,027	902	7,929
Subtotal	<u>1,517,176</u>	<u>198,012</u>	<u>1,715,188</u>
Professional	470,559	40,186	510,745
Subtotal	<u>1,987,735</u>	<u>238,198</u>	<u>2,225,933</u>
Home based care			<u>17,304</u>
Subtotal			<u>2,243,237</u>
Other revenue			528,762
Provider Relief Funds			<u>98,829</u>
Total operating revenue and other support			<u>\$ 2,870,828</u>

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Medicaid Enhancement Tax & Disproportionate Share Hospital

On May 22, 2018, the State of New Hampshire and all New Hampshire hospitals (Hospitals) agreed to resolve disputed issues and enter into a seven-year agreement to stabilize Disproportionate Share Hospital (DSH) payments, with provisions for alternative payments in the event of legislative changes to the DSH program. Under the agreement, the State committed to make DSH payments to the Hospitals in an amount no less than 86% of the Medicaid Enhancement Tax (MET) proceeds collected in each fiscal year, in addition to providing for directed payments or increased rates for Hospitals in an amount equal to 5% of MET proceeds collected from state fiscal year (SFY) 2021 through SFY 2024. The agreement prioritizes DSH payments to critical access hospitals in an amount equal to 75% of allowable uncompensated care (UCC), with the remainder distributed to Hospitals without critical access designation in proportion to their allowable UCC amounts.

During the years ended June 30, 2023 and 2022, the Health System received DSH payments of approximately, \$85,853,000 and \$77,488,000, respectively. DSH payments are subject to audit and, therefore, for the years ended June 30, 2023 and 2022, the Health System recognized as revenue DSH receipts of approximately \$83,582,000 and approximately \$75,988,000, respectively.

During the years ended June 30, 2023 and 2022, the Health System recorded \$85,715,000 and \$82,725,000, respectively, of State of NH MET and State of VT provider taxes. The taxes are calculated at 5.4% for NH and 6.0% for VT of certain patient service revenues. The Provider taxes are included in operating expenses in the Consolidated Statements of Operations and Changes in Net Assets.

Accounts Receivable

The following table categorizes payors into four groups based on their respective percentages of patient accounts receivable as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Medicare	36%	38%
Medicaid	12%	12%
Commercial	41%	38%
Self Pay	11%	12%
Total	<u>100%</u>	<u>100%</u>

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5. Investments

The composition of investments at June 30, 2023 and 2022 is set forth in the following table:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Assets limited as to use		
Internally designated by board		
Cash and short-term investments	\$ 6,988	\$ 31,130
U.S. government securities	80,595	126,222
Domestic corporate debt securities	271,321	234,490
Global debt securities	37,092	68,610
Domestic equities	205,200	198,742
International equities	75,199	63,634
Emerging markets equities	37,080	34,636
Global equities	77,479	73,035
Real Estate Investment Trust	2	2
Private equity funds	141,808	138,605
Hedge funds	44,558	55,069
Subtotal	<u>977,322</u>	<u>1,024,175</u>
Investments held by captive insurance companies (Note 12)		
U.S. government securities	30,366	27,242
Domestic corporate debt securities	13,918	7,902
Global debt securities	13,180	7,595
Domestic equities	13,994	10,091
International equities	5,372	4,692
Subtotal	<u>76,830</u>	<u>57,522</u>
Held by trustee under indenture agreement (Note 10)		
Cash and short-term investments	<u>17,310</u>	<u>99,397</u>
Total assets limited as to use	<u>1,071,462</u>	<u>1,181,094</u>
Other investments for restricted activities		
Cash and short-term investments	21,243	8,463
U.S. government securities	27,323	27,600
Domestic corporate debt securities	45,864	37,343
Global debt securities	5,282	10,059
Domestic equities	30,754	34,142
International equities	11,054	10,698
Emerging markets equities	5,187	5,587
Global equities	10,281	11,153
Real Estate Investment Trust	18	19
Private equity funds	18,816	21,166
Hedge funds	6,368	8,652
Other	34	34
Total other investments for restricted activities	<u>162,224</u>	<u>175,116</u>
Total investments	<u>\$ 1,253,686</u>	<u>\$ 1,356,210</u>

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Investments are accounted for using either the fair value method or equity method of accounting, as appropriate on a case-by-case basis. The fair value method is used for all debt securities and equity securities that are traded on active markets and are valued at prices that are readily available in those markets. The equity method is used when investments are made in pooled/commingled investment funds that represent investments where shares or units are owned of pooled funds rather than the underlying securities in that fund. These pooled/commingled funds make underlying investments in securities from the asset classes listed above.

The following tables summarize investments by the accounting method utilized as of June 30, 2023 and 2022. Accounting standards require disclosure of additional information for those securities accounted for using the fair value method, as shown in Note 7.

<i>(in thousands of dollars)</i>	2023		
	<u>Fair Value</u>	<u>Equity</u>	<u>Total</u>
Cash and short-term investments	\$ 45,541	\$ -	\$ 45,541
U.S. government securities	138,284	-	138,284
Domestic corporate debt securities	122,320	208,783	331,103
Global debt securities	55,554	-	55,554
Domestic equities	204,541	45,407	249,948
International equities	57,221	34,404	91,625
Emerging markets equities	267	42,000	42,267
Global equities	-	87,760	87,760
Real Estate Investment Trust	20	-	20
Private equity funds	-	160,624	160,624
Hedge funds	456	50,470	50,926
Other	34	-	34
Total investments	\$ 624,238	\$ 629,448	\$ 1,253,686

<i>(in thousands of dollars)</i>	2022		
	<u>Fair Value</u>	<u>Equity</u>	<u>Total</u>
Cash and short-term investments	\$ 138,990	\$ -	\$ 138,990
U.S. government securities	181,064	-	181,064
Domestic corporate debt securities	118,642	161,093	279,735
Global debt securities	57,558	28,706	86,264
Domestic equities	191,767	51,208	242,975
International equities	47,631	31,393	79,024
Emerging markets equities	298	39,926	40,224
Global equities	-	84,187	84,187
Real Estate Investment Trust	21	-	21
Private equity funds	-	159,771	159,771
Hedge funds	443	63,478	63,921
Other	34	-	34
Total investments	\$ 736,448	\$ 619,762	\$ 1,356,210

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For the years ended June 30, 2023 and 2022, investment income (loss) is reflected in the accompanying Consolidated Statements of Operations and Changes in Net Assets as other operating revenue of approximately \$905,000 and \$857,000, respectively, and as non-operating gains (losses) of approximately \$58,119,000 and (\$78,744,000), respectively.

Private equity limited partnership shares are not eligible for redemption from the fund or general partner. It is the intent of the Health System to hold these investments until the fund has fully distributed all proceeds to the limited partners and the term of the partnership agreements expire. Under the terms of these agreements, the Health System has committed to contribute a specified level of capital over a defined period of time. Through June 30, 2023 and 2022, the Health System has outstanding commitments of \$79,753,000 and \$75,070,000, respectively.

6. Property, Plant, and Equipment

Property, plant, and equipment consists of the following at June 30, 2023 and 2022:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Land	\$ 40,749	\$ 40,749
Construction in progress	43,117	163,145
Land improvements	52,054	44,834
Buildings and improvements	1,166,776	984,743
Equipment	<u>1,101,410</u>	<u>1,042,582</u>
Subtotal property, plant, and equipment	2,404,106	2,276,053
Less accumulated depreciation	<u>1,592,484</u>	<u>1,511,213</u>
Total property, plant, and equipment, net	<u>\$ 811,622</u>	<u>\$ 764,840</u>

As of June 30, 2023, construction in progress primarily consists of four projects: the Family and Community Care Clinic located in Keene, NH, the renovation of inpatient wings as part of the Pavilion backfill project located in Lebanon, NH, and two lab software upgrades to the Lebanon campus. The estimated cost to complete the construction in progress is approximately \$10,700,000.

The construction in progress as of June 30, 2022, included the in-patient tower, the emergency department (ED) expansion and the central pharmacy/supply chain facility renovation. All were placed in service during the year ended June 30, 2023.

Capitalized interest of \$59,000 and \$6,853,000 is included in construction in progress as of June 30, 2023 and 2022, respectively.

Depreciation expense included in operating activities was \$87,029,000 and \$83,661,000 for 2023 and 2022, respectively.

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7. Fair Value Measurements

The following is a description of the valuation methodologies for assets and liabilities measured at fair value on a recurring basis:

Cash and Short-Term Investments

Consists of money market funds and are valued at net asset value (NAV) reported by the financial institution and cash which will be used for future investment opportunities.

Domestic, Emerging Markets and International Equities

Consists of actively traded equity securities and mutual funds which are valued at the closing price reported on an active market on which the individual securities are traded (Level 1 measurements).

U.S. Government Securities, Domestic Corporate and Global Debt Securities

Consists of U.S. government securities, domestic corporate and global debt securities, mutual funds and pooled/commingled funds that invest in U.S. government securities, domestic corporate and global debt securities. Securities are valued based on quoted market prices or dealer quotes where available (Level 1 measurement). If quoted market prices are not available, fair values are based on quoted market prices of comparable instruments or, if necessary, matrix pricing from a third party pricing vendor to determine fair value (Level 2 measurements). Matrix prices are based on quoted prices for securities with similar coupons, ratings and maturities, rather than on specific bids and offers for a designated security. Investments in mutual funds are measured based on the quoted NAV as of the close of business in the respective active market (Level 1 measurements).

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Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The following tables set forth the consolidated financial assets and liabilities that were accounted for at fair value on a recurring basis as of June 30, 2023 and 2022:

(in thousands of dollars)	2023			
	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Cash and short term investments	\$ 45,541	\$ -	\$ -	\$ 45,541
U.S. government securities	138,284	-	-	138,284
Domestic corporate debt securities	41,351	80,989	-	122,320
Global debt securities	24,429	31,125	-	55,554
Domestic equities	200,252	4,289	-	204,541
International equities	57,221	-	-	57,221
Emerging market equities	267	-	-	267
Real estate investment trust	20	-	-	20
Hedge funds	456	-	-	456
Other	-	34	-	34
Total fair value investments	507,821	116,417	-	624,238
Deferred compensation plan assets				
Cash and short-term investments	11,893	-	-	11,893
U.S. government securities	40	-	-	40
Domestic corporate debt securities	10,453	-	-	10,453
Global debt securities	16	-	-	16
Domestic equities	41,841	-	-	41,841
International equities	5,874	-	-	5,874
Emerging market equities	21	-	-	21
Real estate	14	-	-	14
Multi strategy fund	62,689	-	-	62,689
Total deferred compensation plan assets	132,841	-	-	132,841
Beneficial interest in trusts	-	-	14,875	14,875
Total assets	\$ 640,662	\$ 116,417	\$ 14,875	\$ 771,954

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<i>(in thousands of dollars)</i>	2022			
	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Cash and short term investments	\$ 138,990	\$ -	\$ -	\$ 138,990
U.S. government securities	181,064	-	-	181,064
Domestic corporate debt securities	1,768	116,874	-	118,642
Global debt securities	24,745	32,813	-	57,558
Domestic equities	187,063	4,704	-	191,767
International equities	47,631	-	-	47,631
Emerging market equities	298	-	-	298
Real estate investment trust	21	-	-	21
Hedge funds	443	-	-	443
Other	-	34	-	34
Total fair value investments	<u>582,023</u>	<u>154,425</u>	<u>-</u>	<u>736,448</u>
Deferred compensation plan assets				
Cash and short-term investments	8,053	-	-	8,053
U.S. government securities	36	-	-	36
Domestic corporate debt securities	10,874	-	-	10,874
Global debt securities	964	-	-	964
Domestic equities	33,742	-	-	33,742
International equities	4,911	-	-	4,911
Emerging market equities	19	-	-	19
Real estate	12	-	-	12
Multi strategy fund	57,964	-	-	57,964
Total deferred compensation plan assets	<u>116,575</u>	<u>-</u>	<u>-</u>	<u>116,575</u>
Beneficial interest in trusts	-	-	16,051	16,051
Total assets	<u>\$ 698,598</u>	<u>\$ 154,425</u>	<u>\$ 16,051</u>	<u>\$ 869,074</u>

There were no transfers into or out of Level 1, 2, or 3 measurements due to changes in valuation methodologies during the years ended June 30, 2023 and 2022.

There were no liquidations of Level 3 measurements during the years ended June 30, 2023 and 2022.

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8. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes at June 30, 2023 and 2022:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Investments held in perpetuity	\$ 88,926	\$ 84,117
Healthcare services	38,596	36,123
Research	28,176	27,477
Health education	27,374	27,164
Charity care	12,486	12,155
Other	10,825	8,639
Purchase of equipment	3,950	3,828
Total net assets with donor restrictions	<u>\$ 210,333</u>	<u>\$ 199,503</u>

9. Board Designated and Endowment Funds

Net assets include funds established for a variety of purposes including both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. Net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Health System has interpreted the NH and VT Uniform Prudent Management of Institutional Funds Acts (UPMIFA or Act) for donor-restricted endowment funds as requiring the preservation of the original value of gifts, as of the gift date, to donor-restricted endowment funds, absent explicit donor stipulations to the contrary. The Health System's net assets with donor restrictions, which are to be held in perpetuity, consist of (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to be held in perpetuity, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund, if any. Collectively these amounts are referred to as the historic dollar value of the fund.

Net assets without donor restrictions include funds designated by the Board of Trustees to function as endowments, the income from certain donor-restricted endowment funds, and any accumulated investment return thereon, which pursuant to donor intent may be expended based on trustee or management designation. Net assets with donor restrictions that are temporary in nature, either restricted by time or purpose, include funds appropriated for expenditure pursuant to endowment and investment spending policies, certain expendable endowment gifts from donors, and any retained income and appreciation on donor-restricted endowment funds, which are restricted by the donor to a specific purpose or by law. When the restrictions on these funds have been met, the funds are reclassified to net assets without donor restrictions.

In accordance with the Act, the Health System considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: the duration and preservation of the fund; the purposes of the donor-restricted endowment fund; general economic

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conditions; the possible effect of inflation and deflation; the expected total return from income and the appreciation of investments; other resources available; and investment policies.

The Health System has endowment investment and spending policies that attempt to provide a predictable stream of funding for programs supported by its endowment while ensuring that the purchasing power does not decline over time. The Health System targets a diversified asset allocation that places emphasis on investments in domestic and international equities, fixed income, private equity, and hedge fund strategies to achieve its long-term return objectives within prudent risk constraints. The Health System's Investment Committee reviews the policy portfolio asset allocations, exposures, and risk profile on an ongoing basis.

The Health System, as a policy, may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established, subject to donor intent expressed in the gift instrument and the standard of prudence prescribed by the Act.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below their original contributed value. Such market losses were not material as of June 30, 2023 and 2022.

Endowment net asset composition by type of fund consists of the following at June 30, 2023 and 2022:

<i>(in thousands of dollars)</i>	2023		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 111,843	\$ 111,843
Board-designated endowment funds	28,688	-	28,688
Total endowed net assets	<u>\$ 28,688</u>	<u>\$ 111,843</u>	<u>\$ 140,531</u>

<i>(in thousands of dollars)</i>	2022		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 107,590	\$ 107,590
Board-designated endowment funds	41,344	-	41,344
Total endowed net assets	<u>\$ 41,344</u>	<u>\$ 107,590</u>	<u>\$ 148,934</u>

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Changes in endowment net assets for the years ended June 30, 2023 and 2022 are as follows:

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
<i>(in thousands of dollars)</i>			
Beginning of year balances	\$ 41,344	\$ 107,590	\$ 148,934
Net investment return	212	1,305	1,517
Contributions	-	3,201	3,201
Transfers	(12,743)	2,561	(10,182)
Release of appropriated funds	(125)	(2,814)	(2,939)
End of year balances	<u>\$ 28,688</u>	<u>\$ 111,843</u>	<u>\$ 140,531</u>
End of year balances		111,843	
Beneficial interest in perpetual trusts		13,954	
Net assets with donor restrictions		<u>\$ 125,797</u>	

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
<i>(in thousands of dollars)</i>			
Beginning of year balances	\$ 41,728	\$ 108,213	\$ 149,941
Net investment return	(1,065)	(3,998)	(5,063)
Contributions	-	12,950	12,950
Transfers	795	(7,105)	(6,310)
Release of appropriated funds	(114)	(2,470)	(2,584)
End of year balances	<u>\$ 41,344</u>	<u>\$ 107,590</u>	<u>\$ 148,934</u>
End of year balances		107,590	
Beneficial interest in perpetual trusts		14,903	
Net assets with donor restrictions		<u>\$ 122,493</u>	

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10. Long-Term Debt

A summary of obligated group debt at June 30, 2023 and 2022 is as follows:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Variable rate issues		
New Hampshire Health and Education Facilities Authority (NHHEFA) Revenue Bonds		
Series 2018A, principal maturing in varying annual amounts, through August 2037 (1)	\$ 83,355	\$ 83,355
Fixed rate issues		
New Hampshire Health and Education Facilities Authority Revenue Bonds		
Series 2018B, principal maturing in varying annual amounts, through August 2048 (1)	303,102	303,102
Series 2020A, principal maturing in varying annual amounts, through August 2059 (2)	125,000	125,000
Series 2017A, principal maturing in varying annual amounts, through August 2040 (3)	122,435	122,435
Series 2017B, principal maturing in varying annual amounts, through August 2031 (3)	109,800	109,800
Series 2019A, principal maturing in varying annual amounts, through August 2043 (4)	99,165	99,165
Series 2018C, principal maturing in varying annual amounts, through August 2030 (5)	22,860	23,950
Series 2012, principal maturing in varying annual amounts, through July 2039 (6)	21,715	22,605
Series 2014B, principal maturing in varying annual amounts, through August 2033 (7)	14,530	14,530
Series 2016B, principal maturing in varying annual amounts, through August 2045 (8)	10,970	10,970
Series 2014A, principal maturing in varying annual amounts, through August 2022 (7)		4,810
Note payable		
Note payable to a financial institution due in monthly interest only payments through May 2035 (9)	125,000	125,000
Total obligated group debt	<u>\$ 1,037,932</u>	<u>\$ 1,044,722</u>

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A summary of long-term debt at June 30, 2023 and 2022 is as follows:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Other		
Mortgage note payable to the US Dept of Agriculture; monthly payments of \$10,892 include interest of 2.375% through November 2046	\$ 2,343	\$ 2,417
Note payable to a financial institution with entire principal due June 2034; collateralized by land and building. The note payable is interest free	232	247
Note payable to a financial institution payable in interest free monthly installments through December 2024; collateralized by associated equipment	<u>32</u>	<u>55</u>
Total nonobligated group debt	2,607	2,719
Total obligated group debt	<u>1,037,932</u>	<u>1,044,722</u>
Total long-term debt	1,040,539	1,047,441
Add: Original issue premium and discounts, net	80,112	83,249
Less: Current portion	15,236	6,596
Debt issuance costs, net	<u>6,453</u>	<u>6,806</u>
Total long-term debt, net	<u>\$ 1,098,962</u>	<u>\$ 1,117,288</u>

Aggregate annual principal payments for the next five years ending June 30 and thereafter are as follows:

<i>(in thousands of dollars)</i>	<u>2023</u>
2024	\$ 15,236
2025	19,363
2026	20,209
2027	20,915
2028	21,574
Thereafter	<u>943,242</u>
Total	<u>\$ 1,040,539</u>

Dartmouth-Hitchcock Obligated Group (DHOG) Debt

MHMH established the DHOG for the purpose of issuing bonds financed through NHHEFA or the "Authority". The members of the obligated group at June 30, 2023 consist of D-HH, MHMH, DHC, NLH, MAHHC, and APD. The members of the obligated group at June 30, 2022 consisted of D-HH, MHMH, DHC, Cheshire, NLH, MAHHC, and APD. D-HH is designated as the obligated group agent.

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Effective June 26, 2023, after approval from the D-HH Board of Trustees, Cheshire withdrew from the DHOG. The Cheshire Series 2012 bonds and the related obligated group note securing the Cheshire bonds, will remain outstanding and therefore constitute a continuing joint and several obligation of the DHOG.

Revenue bonds, issued by members of the DHOG, are administered through notes registered in the name of the Bond Trustee and in accordance with the terms of a Master Trust Indenture. The Master Trust Indenture contains provisions permitting the addition, withdrawal, or consolidation of members of the DHOG under certain conditions. The notes constitute a joint and several obligation of the members of the DHOG (and any other future members of the DHOG) and are equally and ratably collateralized by a pledge of the members' gross receipts. The DHOG is also subject to certain annual covenants under the Master Trust Indenture, the most restrictive is the Annual Debt Service Coverage Ratio (1.10x).

(1) Series 2018A and Series 2018B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2018A and Series 2018B, in February 2018. The Series 2018A revenue bonds mature in variable amounts through 2037 and were used primarily to refund a portion of Series 2015A and Series 2016A revenue bonds. The Series 2018B revenue bonds mature in variable amounts through 2048, and were used primarily to refund a portion of Series 2015A and Series 2016A revenue bonds, revolving line of credit, Series 2012 bank loan, and the Series 2015A and Series 2016A swap terminations. The interest on the Series 2018A revenue bonds is variable, with a current interest rate of 5.00%. The interest on the Series 2018B revenue bonds is fixed, with an interest rate of 4.18%, and matures in variable amounts through 2048.

(2) Series 2020A Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2020A, in February 2020. The Series 2020A revenue bonds mature in variable amounts through 2059 and the proceeds are being used primarily to fund the construction of a 212,000 square foot inpatient pavilion in Lebanon, NH, as well as various equipment. The interest on the Series 2020A revenue bonds is fixed, with an interest rate of 5.00%.

(3) Series 2017A and Series 2017B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2017A and Series 2017B, in December 2017. The Series 2017A revenue bonds mature in variable amounts through 2040 and were used primarily to refund Series 2009 and Series 2010 revenue bonds. The Series 2017B revenue bonds mature in variable amounts through 2031 and were used to refund Series 2012A and Series 2012B revenue bonds. The interest on the Series 2017A revenue bonds is fixed, with an interest rate of 5.00%. The interest on the Series 2017B revenue bonds is fixed, with an interest rate of 2.54%.

(4) Series 2019A Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2019A, in October 2019. The Series 2019A revenue bonds mature in variable amounts through 2043 and were used primarily to

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fund the construction of a 91,000 square foot expansion of facilities in Manchester, NH, to include an Ambulatory Surgical Center as well as various equipment. The interest on the Series 2019A revenue bonds is fixed, with an interest rate of 4.00%.

(5) Series 2018C Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2018C, in August 2018. The Series 2018C revenue bonds mature in variable amounts through 2030 and were used primarily to refinance the Series 2010 revenue bonds. The interest on the Series is fixed, with an interest rate of 3.22%.

(6) Series 2012 Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2012, in November 2012. The Series 2012 revenue bonds mature in variable amounts through 2039 and were used to refund 1998 and 2009 Series revenue bonds, finance the settlement cost of the interest rate swap, and finance the purchase of certain equipment and renovations. The revenue bonds have fixed interest coupon rates ranging from 2.0% to 5.0% (a net interest cost of 3.96%).

(7) Series 2014A and Series 2014B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2014A and Series 2014B, in August 2014. The Series 2014A revenue bonds mature in 2022. The Series 2014B revenue bonds mature at various dates through 2033. The proceeds from the Series 2014A and 2014B revenue bonds were used partially to refund the Series 2009 revenue bonds and to cover cost of issuance. Interest on the 2014A revenue bonds is fixed, with an interest rate of 2.63%. Interest on the Series 2014B revenue bonds is fixed, with an interest rate of 4.00%.

(8) Series 2016B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2016B, in July 2016, through a private placement with a financial institution. The Series 2016B revenue bonds mature at various dates through 2045 and were used to finance certain 2016 projects. The Series 2016B is fixed, with an interest rate of 1.78%.

(9) Note payable to financial institution

The DHOG issued a note payable to TD Bank in May 2020. Issued in response to the COVID-19 pandemic, the proceeds from the note will be used to fund working capital, as needs require. The note matures at various dates through 2035 and is fixed, with an interest rate of 2.56%.

Outstanding joint and several indebtedness of the DHOG at June 30, 2023 and 2022 is \$1,037,932,000 and \$1,044,722,000, respectively.

The Health System Indenture agreements require establishment and maintenance of debt service reserves and other trustee held funds. Trustee held funds of \$17,310,000 and \$99,397,000 at June 30, 2023 and 2022, respectively, are classified as assets limited as to use in the accompanying Consolidated Balance Sheets (Note 5). In addition, debt service reserves of approximately \$46,000

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and \$6,674,000 at June 30, 2023 and 2022, respectively, are classified as other current assets in the accompanying Consolidated Balance Sheets. The debt service reserves are mainly comprised of escrowed construction funds at June 30, 2023 and 2022.

For the years ended June 30, 2023 and 2022 interest expense on the Health System's long-term debt is reflected in the accompanying Consolidated Statements of Operations and Changes in Net Assets as operating expense of approximately \$34,515,000 and \$32,113,000, respectively, and other non-operating losses of \$3,782,000 and \$3,782,000, respectively, net of amounts capitalized.

11. Employee Benefits

Eligible employees of the Health System are covered under various defined benefit and/or defined contribution plans. In addition, certain members provide postretirement medical and life insurance benefit plans to certain active and former employees who meet eligibility requirements. The postretirement medical and life plans are not funded.

The Health System's defined benefit plans have been frozen and, therefore, there are no remaining participants earning benefits in any of the Health System's defined benefit plans.

Defined Benefit Plans

Net periodic pension expense included in employee benefits expense, in the Consolidated Statements of Operations and Changes in Net Assets, is comprised of the following components for the years ended June 30, 2023 and 2022:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Interest cost on projected benefit obligation	\$ 45,924	\$ 36,722
Expected return on plan assets	(46,071)	(65,917)
Net loss amortization	<u>15,820</u>	<u>13,139</u>
Total net periodic pension expense	<u>\$ 15,673</u>	<u>\$ (16,056)</u>

The following assumptions were used to determine net periodic pension expense as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Discount rates	4.40% - 5.10%	3.30%
Rate of increase in compensation	N/A	N/A
Expected long-term rates of return on plan assets	4.40% - 7.25%	7.50%

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The following table sets forth the funded status and amounts recognized in the Health System's consolidated financial statements for the defined benefit pension plans at June 30, 2023 and 2022:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 938,886	\$ 1,140,221
Interest cost	45,924	36,722
Benefits paid	(58,580)	(54,864)
Actuarial loss	(59,480)	(183,193)
Benefit obligation, end of year	<u>868,750</u>	<u>938,886</u>
Change in plan assets		
Fair value of plan assets, beginning of year	747,095	958,864
Actual return on plan assets	1,229	(169,405)
Benefits paid	(58,580)	(54,864)
Employer contributions	—	12,500
Fair value of plan assets, end of year	<u>689,744</u>	<u>747,095</u>
Funded status of the plans	(177,006)	(191,791)
Less: Current portion of liability for pension	—	—
Long-term portion of liability for pension	<u>(177,006)</u>	<u>(191,791)</u>
Liability for pension	<u>\$ (177,006)</u>	<u>\$ (191,791)</u>

As of June 30, 2023 and 2022, the liability for pension is included in the liability for pension and other postretirement plan benefits in the accompanying Consolidated Balance Sheets.

Amounts not yet reflected in net periodic pension expense and included in the change in net assets without donor restrictions include \$489,486,000 and \$519,946,000 of net actuarial loss as of June 30, 2023 and 2022, respectively.

The amounts amortized from net assets without donor restrictions into net periodic pension expense in fiscal year 2023 for net actuarial losses was \$15,820,000.

The following table sets forth the assumptions used to determine the accumulated benefit obligation at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Discount rates	4.85 - 5.90%	4.40 - 5.10%
Rate of increase in compensation	N/A	N/A

The primary investment objective for the defined benefit plans' assets is to support the pension liabilities of the pension plans for employees of the Health System, by providing long-term capital appreciation and by also using a Liability Driven Investing ("LDI") strategy to partially hedge the impact fluctuating interest rates have on the value of the pension plan's liabilities. As of June 30,

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2023, it is expected that the LDI strategy will hedge approximately 70% of the interest rate risk associated with pension liabilities. As of June 30, 2022, the expected LDI hedge was approximately 70%. To achieve the appreciation and hedging objectives, the pension plans utilize a diversified structure of asset classes. The asset classes are designed to achieve stated performance objectives, measured on a total return basis which includes income plus realized and unrealized gains and losses.

The range of target allocation percentages and the target allocations for the various investments are as follows:

	<u>Range of Target Allocations</u>	<u>Target Allocations</u>
Cash and short-term investments	0-5%	3%
U.S. government securities	0-10	5
Domestic debt securities	20-58	42
Global debt securities	6-26	4
Domestic equities	5-35	17
International equities	5-15	7
Emerging market equities	3-13	4
Global Equities	0-10	6
Real estate investment trust funds	0-5	1
Private equity funds	0-5	0
Hedge funds	5-18	11

To the extent an asset class falls outside of its target range on a quarterly basis, the Health System shall determine appropriate steps, as it deems necessary, to rebalance the asset class.

The Boards of Trustees of the Health System, as plan sponsors, oversee the design, structure, and prudent professional management of the Health System's pension plans' assets, in accordance with Board approved investment policies, roles, responsibilities, and authorities and more specifically the following:

- Establishing and modifying asset class targets with Board approved policy ranges,
- Approving the asset class rebalancing procedures,
- Hiring and terminating investment managers, and
- Monitoring performance of the investment managers, custodians and investment consultants.

The hierarchy and inputs to valuation techniques to measure fair value of the Plans' assets are the same as outlined in Note 7. In addition, the estimation of fair value of investments in private equity and hedge funds for which the underlying securities do not have a readily determinable value is made using the NAV per share or its equivalent as a practical expedient. The Health System's pension plans own interests in both private equity and hedge funds rather than in securities

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underlying each fund and, therefore, the Health System generally considers such investments as Level 3, even though the underlying securities may not be difficult to value or may be readily marketable.

The following table sets forth the Health System's pension plans' investments that were accounted for at fair value as of June 30, 2023 and 2022:

2023						
(in thousands of dollars)	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Investments						
Cash and short-term investments	\$ -	\$ 10,667	\$ -	\$ 10,667	Daily	1
U.S. government securities	22,919	-	-	22,919	Daily-Monthly	1-15
Domestic debt securities	96,004	250,964	-	346,968	Daily-Monthly	1-15
Global debt securities	-	-	-	-	Daily-Monthly	1-15
Domestic equities	89,391	26,849	-	116,240	Daily-Monthly	1-10
International equities	18,912	22,361	-	41,273	Daily-Monthly	1-11
Emerging market equities	-	26,743	-	26,743	Daily-Monthly	1-17
Global equities	-	52,461	-	52,461	Daily-Monthly	1-17
Private equity funds	-	-	13	13	See Note 5	See Note 5
Hedge funds	-	-	72,460	72,460	Quarterly-Annual	60-96
Total investments	\$ 227,226	\$ 390,045	\$ 72,473	\$ 689,744		

2022						
(in thousands of dollars)	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Investments						
Cash and short-term investments	\$ -	\$ 16,030	\$ -	\$ 16,030	Daily	1
U.S. government securities	124,686	-	-	124,686	Daily-Monthly	1-15
Domestic debt securities	17,530	226,107	-	243,637	Daily-Monthly	1-15
Global debt securities	-	24,136	-	24,136	Daily-Monthly	1-15
Domestic equities	104,070	31,324	-	135,394	Daily-Monthly	1-10
International equities	15,558	20,406	-	35,964	Daily-Monthly	1-11
Emerging market equities	-	25,487	-	25,487	Daily-Monthly	1-17
Global equities	-	54,787	-	54,787	Daily-Monthly	1-17
Private equity funds	-	-	14	14	See Note 5	See Note 5
Hedge funds	-	-	86,960	86,960	Quarterly-Annual	60-96
Total investments	\$ 261,844	\$ 398,277	\$ 86,974	\$ 747,095		

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The following tables present additional information about the changes in Level 3 assets measured at fair value for the years ended June 30, 2023 and 2022:

<i>(in thousands of dollars)</i>	2023		
	Private		
	Hedge Funds	Equity Funds	Total
Beginning of year balances	\$ 86,960	\$ 14	\$ 86,974
Sales	(13,013)	-	(13,013)
Net unrealized losses	(1,487)	(1)	(1,488)
End of year balances	<u>\$ 72,460</u>	<u>\$ 13</u>	<u>\$ 72,473</u>

<i>(in thousands of dollars)</i>	2022		
	Private		
	Hedge Funds	Equity Funds	Total
Beginning of year balances	\$ 15,512	\$ 15	\$ 15,527
Purchases	81,400	-	81,400
Sales	(2,152)	-	(2,152)
Net unrealized losses	(7,800)	(1)	(7,801)
End of year balances	<u>\$ 86,960</u>	<u>\$ 14</u>	<u>\$ 86,974</u>

The total aggregate net unrealized (losses) gains included in the fair value of the Level 3 investments as of June 30, 2023 and 2022 were approximately (\$12,443,000) and (\$543,000), respectively. Hedge funds totaling \$13,013,000 and \$2,152,000 were liquidated in 2023 and 2022, respectively.

There were no transfers into or out of Level 1, 2, or 3 measurements due to changes in valuation methodologies during the years ended June 30, 2023 and 2022.

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The weighted average asset allocation, by asset category, for the Health System's pension plans is as follows at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Cash and short-term investments	3 %	2 %
U.S. government securities	5	17
Domestic debt securities	42	33
Global debt securities	4	3
Domestic equities	17	18
International equities	7	5
Emerging market equities	4	3
Global equities	6	7
Hedge funds	12	12
Total	<u>100 %</u>	<u>100 %</u>

The expected long-term rate of return on plan assets is reviewed annually, taking into consideration the asset allocation, historical returns on the types of assets held, and the current economic environment. Based on these factors, it is expected that the pension assets will earn an average of 7.25% per annum.

The Health System is expected to contribute approximately \$15,888,000 to the Plans in 2024 however actual contributions may vary from expected amounts.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the years ending June 30 and thereafter:

(in thousands of dollars)

2024	\$	122,722
2025		58,784
2026		59,960
2027		61,029
2028		61,971
2029 - 2033		313,803

The Cheshire Medical Center plan was terminated effective June 30, 2022, pending regulatory approvals. Following regulatory approval, the plan sponsor intends to distribute assets and settle plan obligations through a lump sum offering to active and terminated vested participants and a group annuity contract will be purchased for any participant that doesn't elect the lump sum, along with all participants currently in pay status. The benefit obligation for the plan reflects anticipated disbursement costs and a terminal cash contribution to fully fund benefits will be made at that time. The obligations reflect the cost of providing the lump sums and group annuity, described above, as well as administrative costs and a terminal contribution which will be necessary to fund all of the costs of terminating the plan. It is expected that the obligations will be settled by June 30, 2024 and the plan termination liability will reflect economic conditions, lump sum election rates and annuity pricing at that time. As a result, the final plan termination liability may be different from the amounts shown in this report.

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Defined Contribution Plans

The Health System has employer-sponsored plans for certain of its members, under which the employer makes contributions based on specified percentages of compensation and employee deferral amounts. Total employer contributions to the plan of approximately \$71,152,000 and \$64,946,000 in 2023 and 2022, respectively, are included in employee benefits expenses in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

Postretirement Medical and Life Insurance Benefits

The Health System has postretirement medical and life insurance benefit plans covering certain of its active and former employees. The plans generally provide medical or medical and life insurance benefits to certain retired employees who meet eligibility requirements. The plans are not funded.

Net periodic postretirement medical and life benefit (income) cost is comprised of the components listed below for the years ended June 30, 2023 and 2022:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Service cost	\$ 357	\$ 456
Interest cost	1,956	1,394
Net loss amortization	62	752
Total	<u>\$ 2,375</u>	<u>\$ 2,602</u>

The following table sets forth the accumulated postretirement medical and life insurance benefit obligation amounts recognized in the Health System's consolidated financial statements at June 30, 2023 and 2022:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Change in benefit obligation		
Accumulated benefit obligation, beginning of year	\$ 40,315	\$ 46,863
Service cost	357	456
Interest cost	1,956	1,394
Benefits paid	(3,588)	(3,401)
Actuarial loss	(6,355)	(4,964)
Employer contributions		(33)
Accumulated benefit obligation, end of year	<u>32,685</u>	<u>40,315</u>
Current portion of liability for postretirement medical and life benefits	\$ (3,386)	\$ (3,500)
Long-term portion of liability for postretirement medical and life benefits	<u>(29,299)</u>	<u>(36,815)</u>
Funded status of the plans and liability for postretirement medical and life benefits	<u>\$ (32,685)</u>	<u>\$ (40,315)</u>

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As of June 30, 2023 and 2022, the liability for postretirement medical and life insurance benefits is included in the liability for pension and other postretirement plan benefits in the accompanying Consolidated Balance Sheets.

Amounts not yet reflected in net periodic income for the postretirement medical and life insurance benefit plans, included in the change in net assets without donor restrictions, are as follows:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Net actuarial (income) loss	<u>(1,970)</u>	<u>4,445</u>
Total	<u>\$ (1,970)</u>	<u>\$ 4,445</u>

The following future benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the years ending June 30, 2023 and thereafter:

<i>(in thousands of dollars)</i>	
2024	\$ 3,486
2025	3,424
2026	3,396
2027	3,367
2028	3,227
2029-2033	14,893

In determining the accumulated benefit obligation for the postretirement medical and life insurance plans, the Health System used a discount rates of 8.00 - 6.10% in 2023, and an assumed healthcare cost trend rate of 6.50 - 7.00%, trending down to 5.00% in 2029 and thereafter.

12. Professional and General Liability Insurance Coverage

D-H, along with Dartmouth College, Cheshire, NLH, APD, MAHHC, and VNH are provided professional and general liability insurance on a claims-made basis through Hamden Assurance Risk Retention Group, Inc. (RRG), a VT captive insurance company. RRG cedes the majority of this risk to Hamden Assurance Company Limited (HAC), a captive insurance company domiciled in Bermuda, and HAC cedes a portion of this risk to a variety of commercial reinsurers. D-H has majority ownership interest in both HAC and RRG. The insurance program provides coverage to the covered institutions, named insureds and their employees on a modified claims-made basis, which means coverage is triggered when claims are made. Premiums and related insurance deposits are actuarially determined, based on asserted liability claims adjusted for future development. The reserves for outstanding losses are recorded on an undiscounted basis.

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Selected financial data of HAC and RRG, taken from the latest available financial statements at June 30, 2023 and 2022, are summarized as follows:

	<u>2023</u>		
	<u>HAC</u>	<u>RRG</u>	<u>Total</u>
<i>(in thousands of dollars)</i>			
Assets	\$ 93,777	\$ 2,372	\$ 96,149
Shareholders' equity	13,820	50	13,670
	<u>2022</u>		
	<u>HAC</u>	<u>RRG</u>	<u>Total</u>
<i>(in thousands of dollars)</i>			
Assets	\$ 79,831	\$ 2,245	\$ 82,076
Shareholders' equity	13,820	50	13,670

13. Commitments and Contingencies

Litigation

The Health System is involved in various malpractice claims and legal proceedings of a nature considered normal to its business. The claims are in various stages and some may ultimately be brought to trial. It is the opinion of management that the final outcome of these claims will not have a material effect on the consolidated financial position of the Health System.

Line of Credit

The Health System has entered into a loan agreement with a financial institution, establishing access to a revolving loan of up to \$100,000,000. Interest is variable and determined using the Bloomberg Short-Term Bank Yield Index or the Wall Street Journal Prime Rate. The loan agreement is due to expire October 3, 2024. The outstanding line of credit balance was \$40,000,000 and \$0 as of June 30, 2023 and 2022, respectively. Interest expense was approximately \$1,200,000 and \$91,000, respectively, and is included in the Consolidated Statements of Operations and Changes in Net Assets.

14. Functional Expenses

Operating expenses are presented by functional classification in accordance with the overall service missions of the Health System. Each functional classification displays all expenses related to the underlying operations by natural classification. Salaries, employee benefits, medical supplies and medications, and purchased services and other expenses are generally considered variable and are allocated to the mission that best aligns to the type of service provided. Medicaid enhancement tax is allocated to program services. Interest expense is allocated based on usage of debt-financed space. Depreciation and amortization is allocated based on square footage and specific identification of equipment used by department.

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Operating expenses of the Health System by functional and natural basis are as follows for the year ended June 30, 2023:

<i>(in thousands of dollars)</i>	2023			
	Program Services	Management and General	Fundraising	Total
Operating expenses				
Salaries	\$ 1,238,158	\$ 183,063	\$ 1,870	\$ 1,423,091
Employee benefits	293,359	38,778	249	332,386
Medical supplies and medications	722,957	2,517	6	725,480
Purchased services and other	305,192	148,439	5,270	458,901
Medicaid enhancement tax	85,715	-	-	85,715
Depreciation and amortization	45,702	44,707	48	90,457
Interest	8,470	26,037	8	34,515
Total operating expenses	\$ 2,699,553	\$ 443,541	\$ 7,451	\$ 3,150,545
	Program Services	Management and General	Fundraising	Total
Non-operating expense				
Employee benefits	\$ 15,606	\$ 2,077	\$ 8	\$ 17,691
Total non-operating expense	\$ 15,606	\$ 2,077	\$ 8	\$ 17,691

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Operating expenses of the Health System by functional and natural basis are as follows for the year ended June 30, 2022:

	2022			
<i>(in thousands of dollars)</i>	Program Services	Management and General	Fundraising	Total
Operating expenses				
Salaries	\$ 1,129,572	\$ 184,533	\$ 1,302	\$ 1,315,407
Employee benefits	281,455	40,887	228	322,570
Medical supplies and medications	645,437	3,835	-	649,272
Purchased services and other	255,839	142,241	5,982	403,862
Medicaid enhancement tax	82,725	-	-	82,725
Depreciation and amortization	42,227	44,675	56	86,958
Interest	9,116	22,987	10	32,113
Total operating expenses	\$ 2,446,171	\$ 439,158	\$ 7,578	\$ 2,892,907
	Program Services	Management and General	Fundraising	Total
Non-operating income				
Employee benefits	\$ 12,144	\$ 1,755	\$ 11	\$ 13,910
Total non-operating income	\$ 12,144	\$ 1,755	\$ 11	\$ 13,910

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15. Liquidity

The Health System is substantially supported by cash generated from operations. In addition, the Health System holds financial assets for specific purposes which are limited as to use. Thus, certain financial assets reported on the accompanying Consolidated Balance Sheets may not be available for general expenditure within one year of the balance sheet date.

The Health System's financial assets available at June 30, 2023 and 2022 to meet cash needs for general expenditures within one year of June 30, 2023 and 2022, are as follows:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 115,998	\$ 191,929
Patient accounts receivable	289,787	251,250
Assets limited as to use	1,071,462	1,181,094
Other investments for restricted activities	182,224	175,116
Total financial assets	<u>\$ 1,659,469</u>	<u>\$ 1,799,389</u>
Less: Those unavailable for general expenditure within one year:		
Investments held by captive insurance companies	76,830	57,522
Investments for restricted activities	182,224	175,116
Bond proceeds held for capital projects	17,310	99,397
Other investments with liquidity horizons greater than one year	141,810	159,792
Total financial assets available within one year	<u>\$ 1,241,295</u>	<u>\$ 1,307,562</u>

The Health System used cash flow from operations of approximately \$(164,033,000) and \$(123,525,000) for the years ended June 30, 2023 and June 30, 2022, respectively. In addition, the Health System's liquidity management plan includes investing excess daily cash in intermediate or long term investments based on anticipated liquidity needs. The Health System has an available line of credit of up to \$100,000,000 which it can draw upon as needed to meet its liquidity needs. See Note 13 for further details on the line of credit.

16. Lease Commitments

D-HH determines if an arrangement is or contains a lease at inception of the contract. Right-of-use assets represent our right to use the underlying assets for the lease term and our lease liabilities represent our obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at commencement date, based on the present value of lease payments over the lease term. The Health System uses the implicit rate noted within the contract. If not readily available, the Health System uses an estimated incremental borrowing rate, which is derived using a collateralized borrowing rate, for the same currency and term, as the associated lease. A right-of-use asset and lease liability is not recognized for leases with an initial term of 12 months or less, rather the Health System recognizes lease expense for these leases on a straight-line basis, over the lease term, within lease and rental expense.

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Operating leases are primarily for real estate, including certain acute care facilities, off-campus outpatient facilities, medical office buildings, and corporate and other administrative offices. Real estate lease agreements typically have initial terms of 3 to 8 years. These real estate leases may include one or more options to renew, with renewals that can extend the lease term from 2 to 5 years. The exercise of lease renewal options is at the Health System's sole discretion. When determining the lease term, management includes options to extend or terminate the lease when it is reasonably certain that the Health System will exercise that option.

Certain lease agreements for real estate include payments based on actual common area maintenance expenses and/or rental payments adjusted periodically for inflation. These variable lease payments are recognized in other occupancy costs in the Consolidated Statements of Operations and Changes in Net Assets, but are not included in the right-of-use asset or liability balances in our Consolidated Balance Sheets. Lease agreements do not contain any material residual value guarantees, restrictions, or covenants.

The components of lease expense for the years ended June 30, 2023 and 2022 are as follows:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Operating lease cost	\$ 9,590	\$ 9,573
Variable and short term lease cost (a)	<u>10,608</u>	<u>10,894</u>
Total lease and rental expense	<u>\$ 20,198</u>	<u>\$ 20,467</u>
Finance lease cost:		
Depreciation of property under finance lease	\$ 3,778	\$ 3,345
Interest on debt of property under finance lease	<u>546</u>	<u>448</u>
Total finance lease cost	<u>\$ 4,324</u>	<u>\$ 3,793</u>

(a) Includes equipment, month-to-month and leases with a maturity of less than 12 months.

Supplemental cash flow information related to leases for the years ended June 30, 2023 and 2022 are as follows:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 10,067	\$ 9,952
Operating cash flows from finance leases	548	448
Financing cash flows from finance leases	<u>3,599</u>	<u>3,255</u>
Total	<u>\$ 14,212</u>	<u>\$ 13,655</u>

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Supplemental balance sheet information related to leases as of June 30, 2023 and 2022 are as follows:

<i>(in thousands of dollars)</i>	<u>2023</u>	<u>2022</u>
Operating Leases		
Right-of-use assets - operating leases	\$ 59,258	\$ 61,165
Accumulated amortization	(26,731)	(21,222)
Right-of-use assets - operating leases, net	<u>32,527</u>	<u>39,943</u>
Current portion of right-of-use obligations	7,799	8,314
Long-term right-of-use obligations, excluding current portion	<u>25,386</u>	<u>32,207</u>
Total operating lease liabilities	<u>33,185</u>	<u>40,521</u>
Finance Leases		
Right-of-use assets - finance leases	32,837	27,963
Accumulated depreciation	(9,836)	(8,981)
Right-of-use assets - finance leases, net	<u>23,001</u>	<u>18,982</u>
Current portion of right-of-use obligations	3,535	3,005
Long-term right-of-use obligations, excluding current portion	<u>20,285</u>	<u>16,617</u>
Total finance lease liabilities	<u>\$ 23,820</u>	<u>\$ 19,622</u>
Weighted Average remaining lease term, years		
Operating leases	7.54	7.73
Finance leases	15.73	19.77
Weighted Average discount rate		
Operating leases	2.36%	2.24%
Finance leases	3.46%	2.17%

The System obtained \$3.6 million and \$9.2 million of new and modified operating and financing leases, respectively, during the year ended June 30, 2023.

The System obtained \$8.9 million and \$0.1 million of new and modified operating and financing leases, respectively, during the year ended June 30, 2022.

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Future maturities of lease liabilities as of June 30, 2023 are as follows:

<i>(in thousands of dollars)</i>	<u>Operating Leases</u>	<u>Finance Leases</u>
Year ending June 30:		
2024	\$ 8,474	\$ 4,285
2025	5,841	3,336
2026	4,311	2,869
2027	3,475	1,900
2028	2,784	1,701
Thereafter	<u>11,340</u>	<u>15,043</u>
Total lease payments	36,225	29,114
Less: Imputed interest	<u>3,040</u>	<u>5,294</u>
Total lease obligations	<u>\$ 33,185</u>	<u>\$ 23,820</u>

17. Subsequent Events

The Health System has assessed the impact of subsequent events through November 17, 2023, the date the audited consolidated financial statements were issued, and has concluded that there were no such events that require adjustment to the audited consolidated financial statements or disclosure in the notes to the audited consolidated financial statements other than as noted below.

On July 3, 2023, D-HH affiliated with Southern Vermont Health Care Corporation and its subsidiaries ("SVHC"), including Southwestern Vermont Medical Center, Inc. ("SVMC"), a 99-bed community hospital located in Bennington, Vermont. Integrating SVHC into the D-HH System gives D-HH an inpatient presence in southwestern Vermont with reach into eastern New York state and northwestern Massachusetts markets.

In October 2023, the Health System issued a note payable in the amount of \$100,000,000 to TD Bank. The note matures at various dates through 2033, and is fixed, with an interest rate of 6.17%.

Consolidating Supplemental Information

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2023

<i>(In thousands of dollars)</i>	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	New London Hospital Association	Mt. Acute Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
Assets										
Current assets										
Cash and cash equivalents	\$ 2,375	\$ 202	\$ 40,750	\$ 32,082	\$ 11,482	\$ -	\$ 88,871	\$ 29,125	\$ -	\$ 115,986
Patient accounts receivable, net	-	241,747	10,868	11,022	7,607	-	271,244	18,543	-	289,787
Prepaid expenses and other current assets	19,552	210,275	2,374	2,449	2,009	(38,789)	199,870	2,619	(18,385)	184,104
Total current assets	21,927	452,224	53,992	45,553	21,078	(38,789)	557,985	50,287	(18,385)	589,887
Assets limited as to use	138,937	832,895	13,089	17,990	25,788	(18,780)	1,009,937	61,525	-	1,071,482
Notes receivable, related party	843,848	14,308	588	-	-	(844,777)	14,085	(588)	(13,477)	-
Other investments for restricted activities	5	128,871	2,632	3,208	7,208	-	139,722	42,502	-	182,224
Property, plant, and equipment, net	-	624,394	27,724	44,547	18,260	-	712,925	98,697	-	811,622
Right-of-use assets, net	344	32,819	14,967	296	4,897	-	53,313	2,215	-	55,528
Other assets	1,843	188,736	13,798	6,622	4,688	-	195,787	(2,454)	-	193,333
Total assets	\$ 1,005,102	\$ 2,252,047	\$ 128,790	\$ 118,204	\$ 79,917	\$ (898,326)	\$ 2,683,734	\$ 252,184	\$ (31,882)	\$ 2,904,058
Liabilities and Net Assets										
Current liabilities										
Current portion of long-term debt	\$ 13,365	\$ -	\$ 825	\$ 21	\$ 11	\$ -	\$ 14,222	\$ 1,014	\$ -	\$ 15,236
Current portion of right-of-use obligations	204	9,138	759	49	422	-	10,570	764	-	11,334
Line of credit	-	40,000	-	-	-	-	40,000	-	-	40,000
Current portion of liability for pension and other postretirement plan benefits	-	3,388	-	-	-	-	3,388	-	-	3,388
Accounts payable and accrued expenses	23,590	151,473	5,300	3,975	8,173	(53,549)	138,862	28,170	(18,385)	148,747
Accrued compensation and related benefits	-	118,718	3,549	3,192	4,491	-	130,850	8,517	-	137,467
Estimated third-party settlements	-	28,560	12,588	18,245	-	-	59,393	4,967	-	64,360
Total current liabilities	37,159	352,273	23,021	25,482	13,097	(53,549)	397,483	39,432	(18,385)	418,530
Notes payable, related party	-	800,163	-	27,044	17,570	(844,777)	-	13,477	(13,477)	-
Long-term debt, excluding current portion	1,028,666	25,113	21,956	11	(105)	-	1,075,841	23,321	-	1,098,982
Right-of-use obligations, excluding current portion	140	24,333	14,788	243	4,835	-	44,137	1,534	-	45,671
Insurance deposits and related liabilities	-	89,947	322	253	283	-	90,805	544	-	91,349
Liability for pension and other postretirement plan benefits, excluding current portion	-	197,049	-	-	368	-	197,417	8,888	-	206,305
Other liabilities	-	148,553	366	2,085	-	-	150,984	22,934	-	173,918
Total liabilities	1,085,985	1,837,431	60,451	55,098	35,848	(898,326)	1,956,487	110,130	(31,882)	2,034,735
Commitments and contingencies										
Net assets										
Net assets without donor restrictions	(60,873)	478,653	63,708	58,347	35,455	-	573,290	85,858	40	658,988
Net assets with donor restrictions	10	137,963	2,631	4,759	8,614	-	153,977	56,398	(40)	210,333
Total net assets	(60,863)	614,616	66,339	63,106	44,069	-	727,267	142,054	-	869,321
Total liabilities and net assets	\$ 1,005,102	\$ 2,252,047	\$ 128,790	\$ 118,204	\$ 79,917	\$ (898,326)	\$ 2,683,734	\$ 252,184	\$ (31,882)	\$ 2,904,058

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2023

<i>(in thousands of dollars)</i>	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheshire and Subsidiaries	MLH	MAHHC and Subsidiaries	APD and Subsidiary	VNH and Subsidiaries	Eliminations	Health System Consolidated
Assets									
Current assets									
Cash and cash equivalents	\$ 2,375	\$ 1,470	\$ 15,911	\$ 32,082	\$ 11,691	\$ 50,139	\$ 2,328	\$ -	\$ 115,996
Patient accounts receivable, net	-	241,747	17,253	11,022	7,799	10,868	1,068	-	289,787
Prepaid expenses and other current assets	19,552	210,708	1,504	2,449	1,892	2,284	789	(55,174)	184,104
Total current assets	21,927	453,925	34,668	45,553	21,482	63,291	4,215	(55,174)	589,687
Assets limited as to use	136,937	860,436	13,376	17,090	27,090	13,089	19,304	(18,760)	1,071,462
Notes receivable, related party	843,946	14,308	-	-	-	-	-	(858,254)	-
Other investments for restricted activities	5	134,081	34,711	3,206	7,209	2,911	91	-	182,224
Property, plant, and equipment, net	-	627,070	72,289	44,547	17,593	44,435	5,688	-	811,622
Right-of-use assets, net	344	32,819	2,145	286	4,888	14,967	69	-	55,528
Other assets	1,843	168,902	7,130	6,622	2,231	6,505	-	-	193,333
Total assets	\$ 1,005,102	\$ 2,291,551	\$ 164,319	\$ 118,204	\$ 60,503	\$ 145,198	\$ 29,367	\$ (930,188)	\$ 2,904,056
Liabilities and Net Assets									
Current liabilities									
Current portion of long-term debt	\$ 13,365	\$ -	\$ 915	\$ 21	\$ 38	\$ 825	\$ 74	\$ -	\$ 15,236
Current portion of right-of-use obligations	204	9,136	735	49	423	759	28	-	11,334
Line of credit	-	40,000	-	-	-	-	-	-	40,000
Current portion of liability for pension and other postretirement plan benefits	-	3,366	-	-	-	-	-	-	3,366
Accounts payable and accrued expenses	23,580	152,515	22,618	3,975	8,312	5,890	1,481	(71,934)	146,747
Accrued compensation and related benefits	-	119,718	5,406	3,192	4,564	3,907	880	-	137,467
Estimated third-party settlements	-	28,590	4,928	18,245	-	12,588	39	-	64,360
Total current liabilities	37,159	353,315	34,602	25,482	13,335	24,069	2,302	(71,934)	418,530
Notes payable, related party	-	600,163	10,477	27,044	17,570	-	3,000	(858,254)	-
Long-term debt, excluding current portion	1,028,666	25,113	20,907	11	89	21,807	2,269	-	1,098,962
Right-of-use obligations, excluding current portion	140	24,333	1,483	243	4,635	14,788	41	-	45,671
Insurance deposits and related liabilities	-	69,947	500	253	283	322	44	-	91,349
Liability for pension and other postretirement plan benefits, excluding current portion	-	187,049	6,888	-	368	-	-	-	206,305
Other liabilities	-	148,553	1,500	2,065	-	21,800	-	-	173,918
Total liabilities	1,065,985	1,838,473	78,567	55,098	38,280	82,684	7,656	(930,188)	2,034,735
Commitments and contingencies									
Net assets									
Net assets without donor restrictions	(80,873)	507,534	37,307	58,347	35,609	59,404	21,820	40	658,988
Net assets with donor restrictions	10	145,544	48,445	4,759	8,614	2,910	91	(40)	210,333
Total net assets	(80,863)	653,078	85,752	63,106	44,223	62,314	21,711	-	869,321
Total liabilities and net assets	\$ 1,005,102	\$ 2,291,551	\$ 164,319	\$ 118,204	\$ 60,503	\$ 145,198	\$ 29,367	\$ (930,188)	\$ 2,904,056

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2022

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheshire Medical Center	Alice Peck Dry Memorial	New London Hospital Association	MR. Acornway Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
Assets											
Current assets											
Cash and cash equivalents	\$ 2,058	\$ 66,827	\$ 20,185	\$ 38,418	\$ 28,467	\$ 11,327	\$ -	\$ 187,258	\$ 24,671	\$ -	\$ 191,829
Patient accounts receivable, net	-	208,400	18,108	8,817	8,175	5,360	-	248,858	2,392	-	251,250
Prepaid expenses and other current assets	23,561	181,262	19,580	3,522	4,452	1,472	(31,119)	182,730	(11,372)	(2,225)	169,133
Total current assets	25,617	434,489	57,851	51,755	42,094	18,159	(31,119)	598,846	15,691	(2,225)	612,312
Assets limited as to use											
Notes receivable, related party	301,000	858,919	12,665	14,680	16,005	25,753	(88,845)	1,130,174	50,920	-	1,181,094
Other investments for restricted activities	842,052	11,557	-	803	-	-	(853,609)	803	(803)	-	-
Property, plant, and equipment, net	490	118,082	18,422	727	3,825	8,846	-	148,492	28,624	-	175,116
Right-of-use assets	-	585,054	63,067	24,757	45,973	15,526	-	734,387	30,453	-	784,640
Other assets	1,362	35,321	1,630	14,892	166	5,249	-	58,820	105	-	58,925
Total assets	\$ 1,171,202	\$ 2,189,948	\$ 153,022	\$ 122,005	\$ 114,736	\$ 78,516	\$ (983,578)	\$ 2,843,853	\$ 122,822	\$ (2,225)	\$ 2,984,450
Liabilities and Net Assets											
Current liabilities											
Current portion of long-term debt	\$ -	\$ 4,810	\$ 865	\$ 800	\$ 23	\$ -	\$ -	\$ 6,498	\$ 88	\$ -	\$ 6,598
Current portion of right-of-use obligations	559	8,514	689	852	172	473	-	11,258	60	-	11,319
Current portion of liability for pension and other postretirement plan benefits	-	3,500	-	-	-	-	-	3,500	-	-	3,500
Accounts payable and accrued expenses	147,828	100,110	18,807	4,883	4,843	8,883	(129,887)	152,785	6,002	(2,225)	156,572
Accrued compensation and related benefits	-	169,194	8,817	4,431	4,507	4,434	-	189,383	1,177	-	190,560
Estimated third-party settlements	3,002	68,678	22,999	17,488	21,888	847	-	134,898	-	-	134,898
Total current liabilities	151,187	355,004	47,977	28,454	31,431	14,247	(129,887)	498,333	7,337	(2,225)	503,445
Notes payable, related party	-	808,802	-	-	27,437	17,570	(853,609)	-	-	-	-
Long-term debt, excluding current portion	1,044,845	25,084	21,867	23,080	32	(110)	-	1,114,778	2,510	-	1,117,288
Right-of-use obligations, excluding current portion	803	27,359	1,233	14,499	-	4,885	-	48,779	45	-	48,824
Insurance deposits and related liabilities	-	78,678	623	373	401	250	-	78,325	88	-	78,391
Liability for pension and other postretirement plan benefits, excluding current portion	-	220,350	7,774	-	-	481	-	228,805	1	-	228,806
Other liabilities	-	129,082	1,108	300	1,749	-	-	132,250	21,848	-	154,098
Total liabilities	1,198,835	1,842,169	80,583	66,686	61,050	37,323	(983,578)	2,101,070	31,805	(2,225)	2,130,850
Commitments and contingencies											
Net assets											
Net assets without donor restrictions	(25,638)	418,255	53,648	54,590	48,974	31,078	-	580,905	53,352	40	634,297
Net assets with donor restrictions	5	129,524	18,783	729	4,712	8,115	-	161,878	37,665	(40)	199,503
Total net assets	(25,633)	547,779	72,439	55,319	53,686	39,193	-	742,783	91,017	-	833,800
Total liabilities and net assets	\$ 1,171,202	\$ 2,189,948	\$ 153,022	\$ 122,005	\$ 114,736	\$ 78,516	\$ (983,578)	\$ 2,843,853	\$ 122,822	\$ (2,225)	\$ 2,984,450

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2022

<i>(in thousands of dollars)</i>	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheahire and Subsidiaries	NLH	MAHHC and Subsidiaries	APD and Subsidiaries	VNH and Subsidiaries	Eliminations	Health System Consolidated
Assets									
Current assets									
Cash and cash equivalents	\$ 2,056	\$ 68,075	\$ 32,500	\$ 28,467	\$ 11,631	\$ 47,894	\$ 1,306	\$ -	\$ 191,929
Patient accounts receivable, net	-	206,400	18,106	9,175	5,431	9,817	2,321	-	251,250
Prepaid expenses and other current assets	23,561	161,508	8,290	4,452	1,499	2,676	483	(33,344)	169,133
Total current assets	25,617	435,983	58,892	42,094	18,561	60,389	4,110	(33,344)	612,312
Assets limited as to use									
Notes receivable, related party	301,000	684,007	13,183	16,005	26,979	14,680	24,088	(98,848)	1,181,094
Other investments for restricted activities	842,052	11,557	-	-	-	-	-	(853,609)	-
Other investments for restricted activities	490	125,614	37,124	3,925	6,846	1,031	86	-	175,116
Property, plant, and equipment, net	-	587,739	66,385	45,973	16,947	42,436	5,360	-	764,840
Right-of-use assets, net	1,362	35,321	1,830	196	5,248	14,892	106	-	58,925
Other assets	681	146,699	8,316	6,573	2,526	7,282	76	-	172,163
Total assets	\$ 1,171,202	\$ 2,226,920	\$ 185,740	\$ 114,736	\$ 77,107	\$ 140,720	\$ 33,826	\$ (985,801)	\$ 2,964,450
Liabilities and Net Assets									
Current liabilities									
Current portion of long-term debt	\$ -	\$ 4,810	\$ 885	\$ 23	\$ 26	\$ 800	\$ 72	\$ -	\$ 6,596
Current portion of right-of-use obligations	559	6,514	689	172	472	852	61	-	11,319
Current portion of liability for pension and other postretirement plan benefits	-	3,500	-	-	-	-	-	-	3,500
Accounts payable and accrued expenses	147,626	100,817	16,728	4,843	6,831	5,481	4,640	(132,192)	156,572
Accrued compensation and related benefits	-	169,194	6,817	4,507	4,490	4,735	817	-	190,560
Estimated third-party settlements	3,002	68,876	22,999	21,886	647	17,488	-	-	134,898
Total current liabilities	151,187	355,511	48,096	31,431	14,466	29,358	5,590	(132,192)	503,445
Notes payable, related party	-	608,602	-	27,437	17,570	-	-	(853,609)	-
Long-term debt, excluding current portion	1,044,845	25,084	21,867	32	110	23,005	2,345	-	1,117,268
Right-of-use obligations, excluding current portion	803	27,359	1,233	-	4,885	14,499	45	-	48,824
Insurance deposits and related liabilities	-	76,678	623	401	250	373	66	-	78,391
Liability for pension and other postretirement plan benefits, excluding current portion	-	220,350	7,774	-	482	-	-	-	228,606
Other liabilities	-	129,092	1,109	1,749	-	22,146	-	-	154,096
Total liabilities	1,196,835	1,642,676	80,702	61,050	37,763	69,379	8,046	(985,801)	2,130,650
Commitments and contingencies									
Net assets									
Net assets without donor restrictions	(25,638)	447,013	56,674	46,974	31,231	50,308	25,695	40	634,297
Net assets with donor restrictions	5	137,231	48,364	4,712	8,113	1,633	65	(40)	199,503
Total net assets	(25,633)	584,244	105,038	53,686	39,344	51,941	25,760	-	833,800
Total liabilities and net assets	\$ 1,171,202	\$ 2,226,920	\$ 185,740	\$ 114,736	\$ 77,107	\$ 140,720	\$ 33,826	\$ (985,801)	\$ 2,964,450

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2023

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
Operating revenue and other support										
Patient service revenue	\$ -	\$ 1,888,079	\$ 98,605	\$ 87,855	\$ 83,608	\$ -	\$ 2,138,145	\$ 259,012	\$ -	\$ 2,397,157
Contracted revenue	3,834	141,582	149	51	3,657	(799)	148,454	338	(84,444)	84,346
Other operating revenue	36,758	578,965	4,284	6,485	2,134	(43,983)	584,621	31,811	(7,557)	608,875
Net assets released from restrictions	-	12,783	100	318	284	-	13,463	1,380	-	14,843
Total operating revenue and other support	40,590	2,621,369	103,118	94,707	89,681	(44,782)	2,884,683	292,539	(72,001)	3,105,221
Operating expenses										
Salaries	-	1,183,341	49,082	46,198	28,947	488	1,308,034	162,898	(47,839)	1,423,091
Employee benefits	-	276,506	9,020	8,321	8,278	1,697	303,822	36,910	(8,346)	332,386
Medications and medical supplies	-	650,157	13,130	11,852	4,379	-	679,518	45,982	-	725,480
Purchased services and other	20,277	366,903	15,821	11,834	21,278	(18,842)	417,471	58,691	(15,281)	458,901
Medicaid enhancement tax	-	65,805	4,426	3,368	2,273	-	75,870	9,845	-	85,715
Depreciation and amortization	1	68,588	3,372	4,775	2,311	-	78,025	11,432	-	90,457
Interest	33,194	28,101	805	1,064	479	(30,386)	33,257	1,544	(286)	34,515
Total operating expenses	53,472	2,639,379	95,636	87,410	67,945	(46,845)	2,896,997	325,280	(71,732)	3,150,545
Operating (loss) margin	(12,882)	(18,010)	7,482	7,297	1,736	2,063	(12,314)	(32,741)	(269)	(45,324)
Non-operating gains (losses)										
Investment gains (losses), net	1,373	48,094	881	1,113	915	(252)	52,124	6,087	(72)	58,119
Other components of net periodic pension and post retirement benefit income	-	(18,269)	-	-	-	-	(18,269)	(1,422)	-	(17,691)
Other (losses) income, net	(10,843)	250	-	509	387	(1,811)	(11,308)	2,437	341	(8,530)
Total non-operating (losses) gains, net	(9,270)	32,075	881	1,622	1,302	(2,063)	24,547	7,082	269	31,698
(Deficiency) excess of revenue over expenses	(22,152)	14,085	8,363	8,919	3,038	-	12,233	(25,659)	-	(13,426)
Net assets without donor restrictions										
Net assets released from restrictions for capital	-	2,139	58	28	233	-	2,454	775	-	3,229
Change in funded status of pension and other postretirement benefits	-	37,322	-	-	114	-	37,436	(2,535)	-	34,901
Net assets transferred to (from) affiliates	(13,083)	4,891	703	428	982	-	(6,079)	6,079	-	-
Other changes in net assets	-	(9)	(4)	-	-	-	(13)	-	-	(13)
(Decrease) increase in net assets without donor restrictions	\$ (35,235)	\$ 58,398	\$ 9,118	\$ 9,373	\$ 4,377	\$ -	\$ 48,031	\$ (21,340)	\$ -	\$ 24,691

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2023

<i>(in thousands of dollars)</i>	Dartmouth-Hitchcock Health	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH	MAHHC and Subsidiaries	APD and Subsidiary	VNH and Subsidiaries	Eliminations	Health System Consolidated
Operating revenue and other support									
Patient service revenue	\$ -	\$ 1,888,079	\$ 245,887	\$ 87,855	\$ 63,608	\$ 98,605	\$ 13,125	\$ -	\$ 2,397,157
Contracted revenue	3,834	141,815	84	51	3,656	149	-	(85,243)	84,346
Other operating revenue	36,758	581,102	15,548	6,485	3,974	14,641	1,909	(51,540)	608,875
Net assets released from restrictions	-	13,358	747	316	293	129	-	-	14,843
Total operating revenue and other support	40,590	2,624,354	262,268	94,707	71,529	113,524	15,034	(116,783)	3,105,221
Operating expenses									
Salaries	-	1,183,341	144,785	46,198	29,820	53,203	13,097	(47,353)	1,423,091
Employee benefits	-	276,506	33,677	8,321	8,435	10,002	2,095	(8,650)	332,386
Medications and medical supplies	-	650,157	45,073	11,852	4,382	13,149	872	(5)	725,480
Purchased services and other	20,277	369,991	44,981	11,834	22,074	19,196	4,471	(33,903)	458,901
Medicaid enhancement tax	-	65,805	9,844	3,366	2,274	4,426	-	-	85,715
Depreciation and amortization	1	68,566	8,945	4,775	2,425	5,203	542	-	90,457
Interest	33,194	28,101	1,031	1,064	480	1,115	201	(30,671)	34,515
Total operating expenses	53,472	2,642,467	288,316	87,410	69,830	106,234	21,278	(118,562)	3,150,545
Operating (loss) margin	(12,882)	(18,113)	(26,060)	7,297	1,639	7,230	(8,244)	1,799	(45,324)
Non-operating gains (losses)									
Investment gains (losses), net	1,373	50,245	2,389	1,113	987	1,111	1,220	(329)	58,119
Other components of net periodic pension and post retirement benefit income	-	(16,269)	(1,422)	-	-	-	-	-	(17,691)
Other (losses) income, net	(10,843)	250	2,361	509	403	-	60	(1,470)	(8,530)
Total non-operating gains (losses), net	(9,270)	34,228	3,328	1,622	1,400	1,111	1,280	(1,799)	31,898
(Deficiency) excess of revenue over expenses	(22,152)	16,113	(22,722)	8,919	3,039	8,341	(4,964)	-	(13,426)
Net assets without donor restrictions									
Net assets released from restrictions for capital	-	2,223	691	26	233	56	-	-	3,229
Change in funded status of pension and other postretirement benefits	-	37,322	(2,535)	-	114	-	-	-	34,901
Net assets transferred to (from) affiliates	(13,083)	4,872	5,199	428	962	703	889	-	-
Other changes in net assets	-	(9)	-	-	-	(6)	-	-	(13)
(Decrease) increase in net assets without donor restrictions	\$ (35,235)	\$ 60,521	\$ (19,367)	\$ 9,373	\$ 4,378	\$ 9,096	\$ (4,075)	\$ -	\$ 24,691

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2022

(In thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheshire Medical Center	Alice Peck Day Memorial	New London Hospital Association	St. Ascutney Hospital and Health Center	Eliminations	OH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
Operating revenue and other support											
Patient service revenue	\$	\$ 1,751,093	\$ 236,645	\$ 99,403	\$ 79,754	\$ 59,040	\$	\$ 2,225,935	\$ 17,302	\$	\$ 2,243,237
Contracted revenue	209	133,928	165	21	22	3,521	(60,573)	77,293	458	(85)	77,886
Other operating revenue	38,568	492,455	23,736	4,146	7,527	2,754	(50,711)	518,475	16,731	(1,175)	534,031
Net assets released from restrictions	249	13,299	779	435	190	204		15,158	738		15,894
Total operating revenue and other support	39,026	2,390,775	261,325	104,005	87,493	65,519	(111,284)	2,836,859	35,229	(1,260)	2,870,828
Operating expenses											
Salaries		1,091,601	135,083	43,266	40,219	28,950	(45,229)	1,293,900	20,422	1,085	1,315,407
Employee benefits		268,795	31,761	10,302	7,537	8,240	(5,842)	318,793	3,514	263	322,570
Medications and medical supplies		578,581	43,203	12,268	9,946	4,127		648,123	1,149		649,272
Purchased services and other	25,638	312,373	42,723	15,951	13,058	17,383	(32,862)	394,274	11,398	(1,810)	403,862
Medicaid enhancement tax		84,036	9,468	3,980	2,834	2,407		82,725			82,725
Depreciation and amortization		64,843	8,771	3,519	4,819	2,359		84,111	2,847		86,958
Interest	32,536	25,365	914	876	1,073	493	(29,530)	31,727	386		32,113
Total operating expenses	58,174	2,403,394	271,923	80,160	79,496	63,969	(113,463)	2,853,653	39,716	(462)	2,892,907
Operating (loss) margin	(19,148)	(12,619)	(10,598)	13,845	7,997	1,550	2,179	(16,794)	(4,487)	(796)	(22,079)
Non-operating gains (losses)											
Investment income (losses), net	(8,026)	(58,973)	(2,068)	(795)	(1,114)	(1,555)	(210)	(72,741)	(8,003)		(78,744)
Other components of net periodic pension and post retirement benefit income		11,902	2,008					13,910			13,910
Other (losses) income, net	(3,540)	(1,641)	(542)		1	169	(1,969)	(7,522)	66	798	(8,658)
Total non-operating (losses) gains, net	(11,566)	(48,712)	(602)	(795)	(1,113)	(1,386)	(2,179)	(66,353)	(5,937)	798	(71,492)
(Deficiency) excess of revenue over expenses	(30,714)	(61,331)	(11,200)	13,050	6,884	164		(83,147)	(10,424)		(93,571)
Net assets without donor restrictions											
Net assets released from restrictions for capital		678	52		460	233		1,423	150		1,573
Change in funded status of pension and other postretirement benefits		(27,860)	(4,495)			48		(32,308)	(1)		(32,309)
Net assets transferred to (from) affiliates	7,600	(19,385)	4,066	2,571	2,096	795		(2,257)	2,257		
Other changes in net assets					(23)			(23)			(23)
(Decrease) increase in net assets without donor restrictions	\$ (23,114)	\$ (107,898)	\$ (11,578)	\$ 15,821	\$ 9,417	\$ 1,240	\$	\$ (116,312)	\$ (8,018)	\$	\$ (124,330)

Dartmouth-Hitchcock Health and Subsidiaries
Note to Supplemental Consolidating Information
June 30, 2023 and 2022

1. Basis of Presentation

The accompanying supplemental consolidating information includes the consolidating balance sheet and the consolidating statement of operations and changes in net assets without donor restrictions of D-HH and its subsidiaries. All significant intercompany accounts and transactions between D-HH and its subsidiaries have been eliminated. The consolidating information presented is prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America consistent with the consolidated financial statements. The consolidating information is presented for purposes of additional analysis of the consolidated financial statements and is not required as part of the basic financial statements.

Dartmouth-Hitchcock Health and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Research and Development Cluster						
Department of Defense						
Military Health System Research	12.007	HTB0422210003	Direct		\$ 185,188	\$ 134,894
Military Medical Research and Development	12.420	4453-19844	Pass-Through	University of Maryland - Baltimore (UMB)	3,132	-
Military Medical Research and Development	12.420	171568/188557	Pass-Through	University of Texas at San Antonio	24,037	-
Military Medical Research and Development	12.420	4398	Pass-Through	University of Maryland - Baltimore (UMB)	38,811	-
Military Medical Research and Development	12.420	WB1XW9118-1-0712	Direct		52,842	44,843
Military Medical Research and Development	12.420	WB1XW92010338	Direct		81,582	-
Military Medical Research and Development	12.420	WB1XW92110889	Direct		152,875	2,418
Military Medical Research and Development	12.420	WB1XW91820078	Direct		228,150	41,191
Military Medical Research and Development	12.420	WB1XW92110279	Direct		300,738	27,832
Military Medical Research and Development	12.420	WB1XW92010318	Direct		425,588	229,853
Subtotal 12.420					1,785,825	344,837
Congressionally Directed Assistance	12.589	R1300	Pass-Through	Trustees of Dartmouth College	15,839	-
Total Department of Defense					1,488,980	479,631
Department of Labor						
Disability Employment Policy Development	17.720	1947RT92-02	Pass-Through	Vermont Department of Labor	2,288,528	-
Total Department of Labor					2,288,528	-
Department of Health and Human Services						
Innovations in Applied Public Health Research	83.081	1 R01TS000288-01-00	Direct		177,551	74,823
Family Smoking Prevention	83.077	1R21HL161758-01	Direct		158,203	84,318
Environmental Health	83.113	R1701	Pass-Through	Trustees of Dartmouth College	7,883	-
Environmental Health	83.113	R1867	Pass-Through	Trustees of Dartmouth College	12,671	-
Environmental Health	83.113	1R01ES034133-01	Direct		188,886	-
Subtotal 83.113					169,520	-
Centers for Research and Demonstration for Health Promotion and Disease Prevention	83.133	A417808	Pass-Through	Emory University	178,089	-
Research Related to Deafness and Communication Disorders	83.173	R1870	Pass-Through	Trustees of Dartmouth College	8,787	-
Research Related to Deafness and Communication Disorders	83.173	R1294	Pass-Through	Trustees of Dartmouth College	12,982	-
Research Related to Deafness and Communication Disorders	83.173	1R21DC018147-01A1	Direct		148,331	87,848
Subtotal 83.173					198,073	87,848
Research and Training in Complementary and Integrative Health	83.213	303000008	Pass-Through	Duquesne University	165,058	-
Research and Training in Complementary and Integrative Health	83.213	1 G20R146088-01-00	Direct		172,589	-
Research and Training in Complementary and Integrative Health	83.213	12274	Pass-Through	Palmer College of Chiropractic	33,107	-
Subtotal 83.213					370,752	-
Research on Healthcare Costs, Quality and Outcomes	83.226	1090874	Pass-Through	Beaumont Health System	7,184	-
Mental Health Research Grants	83.242	R1741	Pass-Through	Trustees of Dartmouth College	288	-
Mental Health Research Grants	83.242	R1158	Pass-Through	Trustees of Dartmouth College	3,278	-
Mental Health Research Grants	83.242	3K23MH116367-05S1	Direct		80,218	-
Mental Health Research Grants	83.242	6R01MH110983-04	Direct		18,143	13,405
Mental Health Research Grants	83.242	4300093588	Pass-Through	Beaumont University	28,182	-
Mental Health Research Grants	83.242	1K08MH117347-01A1	Direct		114,211	-
Mental Health Research Grants	83.242	5K01MH117498-04	Direct		118,353	-
Mental Health Research Grants	83.242	5R21MH124874-02	Direct		163,880	13,843
Mental Health Research Grants	83.242	1R25MH119058-01	Direct		177,272	-
Mental Health Research Grants	83.242	5R34MH124851-03	Direct		291,848	11,977
Subtotal 83.242					882,453	41,225
Alcohol Research Programs	83.273	1F31AA028413-01A1	Direct		5,497	-
Drug Abuse and Addiction Research Programs	83.278	CO94-80003482 (GR115243)	Pass-Through	Yale University	12,881	-
Drug Abuse and Addiction Research Programs	83.278	R1478	Pass-Through	Trustees of Dartmouth College	23,849	-
Drug Abuse and Addiction Research Programs	83.278	19186	Pass-Through	Baystate Medical Center, Inc	53,232	-
Drug Abuse and Addiction Research Programs	83.278	R1425	Pass-Through	Trustees of Dartmouth College	118,788	-
Drug Abuse and Addiction Research Programs	83.278	23-A6-S2-003871	Pass-Through	New York University School of Medicine	247,358	-
Drug Abuse and Addiction Research Programs	83.278	22-A6-S1-003871	Pass-Through	NYU Grossman School of Medicine	298,612	-
Subtotal 83.278					748,788	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	83.288	R1814	Pass-Through	Trustees of Dartmouth College	15,112	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	83.288	R1859	Pass-Through	Trustees of Dartmouth College	4,288	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	83.288	R1548	Pass-Through	Trustees of Dartmouth College	18,508	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	83.288	7R21EB024771	Direct		20,023	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Discovery and Applied Research for Technological Innovations to Improve Human Health	03.206	6K23EB0026307	Direct		34,357	
Discovery and Applied Research for Technological Innovations to Improve Human Health	03.206	5R21EB030896	Direct		278,561	199,363
Subtotal 03.206					308,958	199,363
Minority Health and Health Disparities Research	03.307	5R01MD014725-	Direct		578,940	380,818
Trans-NIH Research Support	03.310	54487-BREATHE	Pass-Through	University of Arkansas Medical Sciences	5,850	
Trans-NIH Research Support	03.310	R1365	Pass-Through	Trustees of Dartmouth College	18,054	
Trans-NIH Research Support	03.310	54487	Pass-Through	University of Arkansas Medical Sciences	18,153	
Trans-NIH Research Support	03.310	54005-medical monitor	Pass-Through	University of Arkansas Medical Sciences	24,881	
Trans-NIH Research Support	03.310	2004R33826	Pass-Through	Johns Hopkins University	32,677	
Trans-NIH Research Support	03.310	R1122	Pass-Through	Trustees of Dartmouth College	135,160	
Trans-NIH Research Support	03.310	2UG1OD024946-04	Direct		353,410	
Subtotal 03.310					588,785	
National Center for Advancing Translational Sciences	03.330	R1326	Pass-Through	Trustees of Dartmouth College	15,824	
21st Century Cures Act - Bear Blain Cancer Moonshot	03.333	R1456	Pass-Through	Trustees of Dartmouth College	1,012	
21st Century Cures Act - Bear Blain Cancer Moonshot	03.333	R1449	Pass-Through	Trustees of Dartmouth College	460	
21st Century Cures Act - Bear Blain Cancer Moonshot	03.333	113007-0115773	Pass-Through	Harvard University	71,267	
21st Century Cures Act - Bear Blain Cancer Moonshot	03.333	1204365	Pass-Through	Dana Farber Cancer Institute	184,159	
Subtotal 03.333					256,818	
Cancer Cause and Prevention Research	03.393	300414	Pass-Through	NIH Institute of Health Professionals	819	
Cancer Cause and Prevention Research	03.393	09-960CA222648	Pass-Through	The Pennsylvania State University	2,365	
Cancer Cause and Prevention Research	03.393	R1533	Pass-Through	Trustees of Dartmouth College	14,870	
Cancer Cause and Prevention Research	03.393	R1582	Pass-Through	Trustees of Dartmouth College	18,015	
Cancer Cause and Prevention Research	03.393	GR112052(COH-80002801)	Pass-Through	Yale University	26,108	
Cancer Cause and Prevention Research	03.393	R1250 Amendment No. 4	Pass-Through	Trustees of Dartmouth College	63,844	
Cancer Cause and Prevention Research	03.393	R1368	Pass-Through	Trustees of Dartmouth College	88,318	
Cancer Cause and Prevention Research	03.393	1R21CA230875-01A1	Direct		132,238	100,508
Cancer Cause and Prevention Research	03.393	R01CA243443	Direct		491,058	368,398
Subtotal 03.393					1,237,531	489,897
Cancer Detection and Diagnosis Research	03.394	R1124	Pass-Through	Trustees of Dartmouth College	287	
Cancer Detection and Diagnosis Research	03.394	R1611	Pass-Through	Trustees of Dartmouth College	10,218	
Cancer Detection and Diagnosis Research	03.394	R1437	Pass-Through	Trustees of Dartmouth College	11,003	
Cancer Detection and Diagnosis Research	03.394	00001737	Pass-Through	Brown University	16,138	
Cancer Detection and Diagnosis Research	03.394	R1369	Pass-Through	Trustees of Dartmouth College	16,378	
Cancer Detection and Diagnosis Research	03.394	171065/162104	Pass-Through	University of Texas at San Antonio	29,828	
Cancer Detection and Diagnosis Research	03.394	R1512	Pass-Through	Trustees of Dartmouth College	33,117	
Cancer Detection and Diagnosis Research	03.394	R1333	Pass-Through	Trustees of Dartmouth College	38,237	
Cancer Detection and Diagnosis Research	03.394	R44CA28585	Pass-Through	DoseOptics, LLC	43,808	
Cancer Detection and Diagnosis Research	03.394	R1444	Pass-Through	Trustees of Dartmouth College	48,080	
Cancer Detection and Diagnosis Research	03.394	R1311	Pass-Through	Trustees of Dartmouth College	51,349	
Cancer Detection and Diagnosis Research	03.394	4R00CA190890-03	Direct		118,222	
Subtotal 03.394					415,789	
Cancer Treatment Research	03.395	CA268486	Pass-Through	DoseOptics, LLC	37,382	
Cancer Treatment Research	03.395	1R01CA208641-01A1	Pass-Through	National Cancer Institute	84,782	
Cancer Treatment Research	03.395	R1087	Pass-Through	Trustees of Dartmouth College	1,248	
Cancer Treatment Research	03.395	Award AR04380 / P0000003200	Pass-Through	Public Health Institute	4,650	
Cancer Treatment Research	03.395	223378-2	Pass-Through	Walt Whitman Medical College	10,189	
Cancer Treatment Research	03.395	120870	Pass-Through	Brigham and Women's Hospital	32,188	
Cancer Treatment Research	03.395	R1616	Pass-Through	Trustees of Dartmouth College	38,373	
Cancer Treatment Research	03.395	1UG1CA233323-01	Direct		185,812	
Subtotal 03.395					374,974	
Cancer Biology Research	03.396	R1642	Pass-Through	Trustees of Dartmouth College	10,408	
Cancer Biology Research	03.396	7R01CA231325-05	Direct		117,153	
Cancer Biology Research	03.396	R1583	Pass-Through	Trustees of Dartmouth College	3,390	
Subtotal 03.396					133,953	
Cancer Centers Support Grants	03.397	R1593	Pass-Through	Trustees of Dartmouth College	7,717	
Cancer Centers Support Grants	03.397	R1704	Pass-Through	Trustees of Dartmouth College	31,258	
Cancer Centers Support Grants	03.397	R1556	Pass-Through	Trustees of Dartmouth College	100,370	
Cancer Centers Support Grants	03.397	R1439	Pass-Through	Trustees of Dartmouth College	10,553	
Cancer Centers Support Grants	03.397	R1397	Pass-Through	Trustees of Dartmouth College	21,142	
Cancer Centers Support Grants	03.397	R1387	Pass-Through	Trustees of Dartmouth College	22,453	

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Cancer Centers Support Grants	93.397	R1394	Pass-Through	Trustees of Dartmouth College	26,949	
Cancer Centers Support Grants	93.397	R1390	Pass-Through	Trustees of Dartmouth College	34,813	
Cancer Centers Support Grants	93.397	R1381	Pass-Through	Trustees of Dartmouth College	67,478	
Cancer Centers Support Grants	93.397	R1283	Pass-Through	Trustees of Dartmouth College	69,127	
Cancer Centers Support Grants	93.397	R1398	Pass-Through	Trustees of Dartmouth College	128,171	
Subtotal 93.397					321,024	
Cancer Research Manpower	93.398	1K08CA267096-01	Direct		100,468	
Cancer Research Manpower	93.398	1K08CA263546-01A1	Direct		153,625	31,223
Cancer Research Manpower	93.398	5K08CA259832-03	Direct		181,890	
Subtotal 93.398					418,000	31,223
Cardiovascular Diseases Research	93.837	1K08HL185087-01A1	Direct		3,458	
Cardiovascular Diseases Research	93.837	7K23HL142835-02	Direct		72,284	
Cardiovascular Diseases Research	93.837	0875 G ZB981	Pass-Through	University of California Los Angeles	33,222	
Cardiovascular Diseases Research	93.837	1UR81HL147371-01	Direct		289,798	150,489
Subtotal 93.837					498,722	150,489
Lung Diseases Research	93.838	GRT-00001474-0023	Pass-Through	University of Arkansas Medical Sciences	43,879	
Lung Diseases Research	93.838	R00211577	Pass-Through	Kaiser Permanente Washington Health	21,784	
Lung Diseases Research	93.838	R1833	Pass-Through	Trustees of Dartmouth College	42,331	
Lung Diseases Research	93.838	1K24HL150433	Direct		99,638	
Subtotal 93.838					207,611	
Arthritis, Musculoskeletal and Slide Diseases Research	93.848	1R01AR080841-01A1	Direct		2,520	
Arthritis, Musculoskeletal and Slide Diseases Research	93.848	1R21AR078081-01	Direct		272,614	28,611
Arthritis, Musculoskeletal and Slide Diseases Research	93.848	1R01AR077157-01	Direct		48,885	229,780
Subtotal 93.848					724,120	258,391
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1843	Pass-Through	Trustees of Dartmouth College	8,473	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1K23DK134814-01	Direct		32,830	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1383	Pass-Through	Trustees of Dartmouth College	28,493	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	3R21DK124733-0231	Direct		77,054	65,450
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1572	Pass-Through	Trustees of Dartmouth College	69,616	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R21DK124733	Direct		122,758	20,370
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1450	Pass-Through	Trustees of Dartmouth College	184,891	
Subtotal 93.847					553,898	85,820
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	5777968	Pass-Through	University of Pennsylvania	8,870	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1F31NS118855-01A1	Direct		18,736	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R43NS120824-Sub001	Pass-Through	Abzyme Therapeutics, LLC	71,516	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R21NS130129-01	Direct		83,730	3,557
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	01002758	Pass-Through	Beth Israel Deaconess Medical Center	3,400	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1020936_DHC	Pass-Through	Oregon Health & Science University	15,821	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1	Pass-Through	LCO Nanotech LLC	33,844	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R21NS118434-01A1	Direct		183,563	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	CON-80003833 (OR118247)	Pass-Through	Yale University	109,870	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R1508	Pass-Through	Trustees of Dartmouth College	118,563	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R01NS118994-01A1	Direct		483,728	26,883
Subtotal 93.853					1,046,355	48,390
Allergy and Infectious Diseases Research	93.855	12/13/2018 GHESH00	Pass-Through	Greystone Clinic	10,281	
Allergy and Infectious Diseases Research	93.855	1R21AI188523DM-01	Pass-Through	Muhimbi University of Health and All	11,152	
Allergy and Infectious Diseases Research	93.855	GENFD0002201006	Pass-Through	Boston Children's Hospital	14,251	
Allergy and Infectious Diseases Research	93.855	7R01AI184772-04	Direct		97,075	
Allergy and Infectious Diseases Research	93.855	6R01AI143821-05	Direct		148,814	
Allergy and Infectious Diseases Research	93.855	R21AI154639	Direct		118,088	

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Allergy and Infectious Diseases Research	93.855	R1367	Pass-Through	Trustees of Dartmouth College	58,652	
Subtotal 93.855					456,823	
Biomedical Research and Research Training	93.858	R1583	Pass-Through	Trustees of Dartmouth College	289	
Biomedical Research and Research Training	93.858	R1488	Pass-Through	Trustees of Dartmouth College	948	
Biomedical Research and Research Training	93.858	R1628	Pass-Through	Trustees of Dartmouth College	2,258	
Biomedical Research and Research Training	93.858	R1647	Pass-Through	Trustees of Dartmouth College	8,524	
Biomedical Research and Research Training	93.858	R1890	Pass-Through	Trustees of Dartmouth College	13,824	
Biomedical Research and Research Training	93.858	R1677	Pass-Through	Trustees of Dartmouth College	42,873	
Biomedical Research and Research Training	93.858	R1630	Pass-Through	Trustees of Dartmouth College	63,241	
Biomedical Research and Research Training	93.858	1P20QM148278-01	Direct		237,411	
Biomedical Research and Research Training	93.858	R1141	Pass-Through	Trustees of Dartmouth College	8,889	
Biomedical Research and Research Training	93.858	P2L8243	Pass-Through	University of New Hampshire	48,751	
Biomedical Research and Research Training	93.858	R1508	Pass-Through	Trustees of Dartmouth College	42,412	
Biomedical Research and Research Training	93.858	R1522	Pass-Through	Trustees of Dartmouth College	43,834	
Biomedical Research and Research Training	93.858	R1163-Hayden MOA	Pass-Through	Trustees of Dartmouth College	48,472	
Biomedical Research and Research Training	93.858	Rama-CTR Supp	Pass-Through	Maine Health	78,583	
Biomedical Research and Research Training	93.858	R1689	Pass-Through	Trustees of Dartmouth College	71,284	
Biomedical Research and Research Training	93.858	R1801	Pass-Through	Trustees of Dartmouth College	193,221	
Subtotal 93.858					889,832	
Child Health and Human Development Extramural Research	93.863	2005403218	Pass-Through	Johns Hopkins University	37,493	
Child Health and Human Development Extramural Research	93.863	R1118	Pass-Through	Trustees of Dartmouth College	8,578	
Child Health and Human Development Extramural Research	93.863	1R21HD098277-01 REVISED	Pass-Through	Trustees of Dartmouth College	35,388	
Subtotal 93.863					81,459	
Aging Research	93.888	R1702	Pass-Through	Trustees of Dartmouth College	2,278	
Aging Research	93.888	R1321	Pass-Through	Trustees of Dartmouth College	9,031	
Aging Research	93.888	R1825	Pass-Through	Trustees of Dartmouth College	8,183	
Aging Research	93.888	R1102	Pass-Through	Dartmouth College	11,810	
Aging Research	93.888	8000815405	Pass-Through	University of Massachusetts - Boston	12,982	
Subtotal 93.888					42,284	
Vital Research	93.887	2005578145	Pass-Through	Johns Hopkins University	18,537	
Vital Research	93.887	82880058-245348	Pass-Through	Stanford University	37,388	
Subtotal 93.887					55,925	
Medical Library Assistance	93.878	R1873	Pass-Through	Trustees of Dartmouth College	1,331	
Medical Library Assistance	93.878	R1180	Pass-Through	Trustees of Dartmouth College	45,842	
Subtotal 93.878					47,173	
International Research and Research Training	93.883	R1123	Pass-Through	Trustees of Dartmouth College	8,857	
International Research and Research Training	93.883	581875	Pass-Through	University of Pennsylvania	19,781	
International Research and Research Training	93.883	R25TV6007893	Pass-Through	Fagarty International Center	42,358	49,154
Subtotal 93.883					72,017	49,154
Total Department of Health and Human Services					12,484,278	1,878,277
Total Research and Development Cluster					18,238,784	2,408,058
Medical Cluster						
Medical Assistance Program	93.778	85-2020-OCYP-13-S-PECI-01	Pass-Through	NH Dept of Health and Human Services	20,774	
Medical Assistance Program	93.778	03410-2115-23	Pass-Through	AHS/Department of Vermont Health Access	110,402	
Medical Assistance Program	93.778	03420-09481	Pass-Through	Vermont Department of Health	18,358	
Medical Assistance Program	93.778	03420-09448	Pass-Through	AHS/VDH/Division of Health Promotion and Disease Prev	48,343	
Medical Assistance Program	93.778	HCBS0000041744	Pass-Through	VT Agency of Human Services	408,387	
Total Medical Cluster					607,272	
Highway Safety Cluster						
State and Community Highway Safety	20.600	22-286	Pass-Through	NH Dept of Highway Safety	20,803	
State and Community Highway Safety	20.600	23-288	Pass-Through	NH Dept of Highway Safety	248,800	
Subtotal 20.600					269,603	
National Priority Safety Programs	20.616	22-286	Pass-Through	NH Dept of Highway Safety	42,385	
Total Highway Safety Cluster					311,988	
Other Sponsored Programs						
Department of Justice						
Crime Victim Assistance	18.575	2018-VJ-CX-4878	Direct		5,493	4,841

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-Through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.734	LESA-NH-EQUIPR22	Pass-Through	National Children's Alliance	11,900	
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.734	CLAR-NH-EQUIPR22	Pass-Through	National Children's Alliance	11,900	
Subtotal 16.734					23,800	
Total Department of Justice					29,293	4,041
Department of Labor H-1B Job Training Grants	17.264	HG-35689-21-60-A-33	Direct		508,617	197,615
Total Department of Labor					508,617	197,615
Department of the Treasury COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA Grant Agreement CAC of CH&D	Pass-Through	NH Dept of Justice	280,204	
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	NHHA ASPR COVID-19 2020	Pass-Through	Foundation for Healthy Communities	5,426	
Total Department of The Treasury					285,630	
Department of Health and Human Services Training in General, Pediatric, and Public Health Dentistry	93.058	158303.5119164.0202	Pass-Through	8i-State Primary Care Association	6,890	
Public Health Emergency Preparedness	93.069	2018-DHPS-02-4NFEC	Pass-Through	NH Dept of Health and Human Services	135,647	
Public Health Emergency Preparedness	93.069	Not Provided	Pass-Through	NH Dept of Health and Human Services	46,639	
Subtotal 93.069					189,176	
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	GENFD0001940813	Pass-Through	Boston Children's Hospital	36,623	
Enhance Safety of Children Affected by Substance Abuse	93.087	90CU8108-61-00	Pass-Through	DHHS - Admin for Children and Families	718,218	68,829
Maternal and Child Health Federal Consolidated Programs	93.110	LB153	Pass-Through	University of New Hampshire	24,808	
Maternal and Child Health Federal Consolidated Programs	93.110	ACOG Subaward	Pass-Through	American College of Obstetricians	43,472	
Subtotal 93.110					88,078	
Emergency Medical Services for Children	93.127	2 H33MC32295-09-00	Direct		38,425	
Emergency Medical Services for Children	93.127	7 H33MC323850100	Direct		99,691	
Subtotal 93.127					138,126	
Injury Prevention and Control Research and Stats and Community Based Programs	93.136	03420-08471	Pass-Through	AHSA/DHDCU	149,717	
HRM-Related Training and Technical Assistance	93.144	OSP23084-00	Pass-Through	University of Massachusetts Med School	53,334	
Coordinated Services and Access to Research for Women, Infants, Children	93.153	2 H12HA31112-03-00	Direct		380,892	
Coordinated Services and Access to Research for Women, Infants, Children	93.153	SH12HA31112-03-00	Direct		44,251	
Subtotal 93.153					441,142	
COVID-19 Testing and Mitigation	93.155	1 P132045765-01-0	Direct		223,601	
COVID-19 Testing and Mitigation	93.155	03420-09143	Pass-Through	NH Dept of Health and Human Services	68,610	
Subtotal 93.155					318,611	
National Health Service Corp Regional and National Significance	93.243	2 T32HP32520-04-00	Direct		421,988	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H78SM084716-01	Direct		26,188	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H78SP081227-01	Direct		37,561	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6H78SM082303-041M001	Direct		728,007	111,609
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6S-2022-OBH-01-EVALLI-01	Pass-Through	NH Dept of Health and Human Services	142,228	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H78SM084908-01	Direct		294,789	82,217
Subtotal 93.243					1,241,710	174,626
COVID-19 Vaccination Program	93.264	6S-2022-OPHS-21-EXPAN-01	Pass-Through	NH Dept of Health and Human Services	31,173	
COVID-19 Vaccination Program	93.264	1 NH28CE002898-01-00	Pass-Through	Foundation for Healthy Communities	481,822	
Subtotal 93.264					492,995	
Drug Free Communities Support Program Grants	93.278	1 NH28CE002898-01-00	Direct		81,769	
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.322	RFP-2019-DHPS-02-4NFEC-402	Pass-Through	NH Dept of Health and Human Services	36,116	
Activities to Support State, Tribal, Local and Territorial (STLT) Health Departmental Response to Public Health or Healthcare Crises	93.391	Not Provided	Pass-Through	Foundation for Healthy Communities	281,789	
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	6S-2020-OPHS-11-MATERN	Pass-Through	NH Dept of Health and Human Services	81,236	
Health Professions Opportunity	93.493	8 CE1HS48387-01-02	Direct		63,593	
Health Professions Opportunity	93.493	1 GE1HS48223-01-00	Direct		94,592	7,753
Health Professions Opportunity	93.493	1 GE1HS48231-01-00	Direct		113,532	
Subtotal 93.493					271,718	7,753
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	Not provided	Direct		88,828,311	
Foster Care Title N-E	93.656	6S-2020-OPHS-11-MATERN	Pass-Through	NH Dept of Health and Human Services	110,468	
Maternal and Behavioral Health Education and Training Grants	93.732	10063043-01	Pass-Through	University of Utah	41,493	

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	\$3,781	90FPSC0039-01-00	Direct		90,557	
Opioid STR	\$3,788	RFP-2019-BDAS-03-MEDIC-04	Pass-Through	NH Dept of Health and Human Services	478,531	
Opioid STR	\$3,788	SS 2019-BDAS-03-ACCES-04 (HUB)	Pass-Through	NH Dept of Health and Human Services	1,208,297	
Opioid STR	\$3,788	T1081885	Pass-Through	NH Dept of Health and Human Services	1,214,502	
Subtotal \$3,788					2,889,430	
Organized Approaches to Increase Colorectal Cancer Screening	\$3,800	5 NUS5DP008753-03-00	Direct		833,212	
Organized Approaches to Increase Colorectal Cancer Screening	\$3,800	5NUS5DP008069-05-00	Pass-Through	NH Dept of Health and Human Services	1,017	
Subtotal \$3,800					834,229	
Maternal, Infant and Early Childhood Home Visiting Grant	\$3,870	03420-09099	Pass-Through	Vermont Department of Health	294,065	
Maternal, Infant and Early Childhood Home Visiting Grant	\$3,870	03420-09096	Pass-Through	Vermont Department of Health	89,855	
Subtotal \$3,870					383,920	
COVID-19 National Bioterrorism Hospital Preparedness Program	\$3,889	Not Provided	Pass-Through	Foundation for Healthy Communities	33,834	
Rural Health Care Services	\$3,912	1 GA1RH42807-01-00	Direct		319,072	158,438
Rural Health Care Services	\$3,912	1 P16RH43303-01-00	Direct		71,421	23,237
Rural Health Care Services	\$3,912	1 U28RH43321-01-00	Direct		421,680	78,050
Subtotal \$3,912					808,173	257,893
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	\$3,918	2 H78HA31654-05-00	Direct		255,333	
Block Grants for Community Mental Health Services	\$3,958	PZL0188	Pass-Through	University of New Hampshire	413,086	
Block Grants for Prevention and Treatment of Substance Abuse	\$3,958	DHMC-FHC SUD 21	Pass-Through	Foundation for Healthy Communities	162,080	
Block Grants for Prevention and Treatment of Substance Abuse	\$3,958	Not Provided	Pass-Through	Foundation for Healthy Communities	89,717	
Block Grants for Prevention and Treatment of Substance Abuse	\$3,958	03420-08540	Pass-Through	AHSA/DH/Division of Substance Use Programs	80,832	
Subtotal \$3,958					783,839	
COVID-19 PPHF Geriatric Education Centers	\$3,988	5 U1QHP32519-08-00	Direct	University of Vermont	818,842	17,573
Block Grants for Prevention Treatment	\$3,991	SS-2023-OPHS-03-BLUR-01	Pass-Through	NH Dept of Health and Human Services	151,553	
Total Department of Health and Human Services					110,885,128	525,878
Department of Homeland Security						
COVID-19 Disaster Grants - Public Assistance	\$7,038	FEMA-4818-OR-001	Pass-Through	NH Dept of Safety	1,819,583	
Total Department of Homeland Security					1,819,583	
Various						
Greater Monadnock Regional Public Health Network Services	\$3,101*	Not Provided	Pass-Through	NH Dept of Health and Human Services	134,028	
COVID-19 RPHN COVID ARPA-CMW	\$3,102	SS-2019-OPHS-28-REGION-08-A09	Pass-Through	NH Dept of Health and Human Services	982	
RPHN Recomp	\$3,103	RFA-2023-OPHS-02-REGIO-0X	Pass-Through	NH Dept of Health and Human Services	815,381	88,165
Block Grants for Community Mental Health Services	\$3,104**	SS-2022-OCOM-02-CLUB-01	Pass-Through	NH Dept of Health and Human Services	891,452	85,333
Total Various					1,441,851	181,428
Total Federal Other Sponsored Programs					115,080,883	789,179
Total Expenditures of Federal Awards					\$ 132,230,898	\$ 3,205,279

* Further discussed in Footnote 3

** Further discussed in Footnote 4

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") presents the activity of federal award programs administered by Dartmouth-Hitchcock Health and Subsidiaries (the "Health System") as defined in the notes to the consolidated financial statements and is presented on an accrual basis. The purpose of this Schedule is to present a summary of those activities of the Health System for the year ended June 30, 2023 which have been financed by the United States government ("federal awards"). For purposes of this Schedule, federal awards include all federal assistance entered into directly between the Health System and the federal government and subawards from nonfederal organizations made under federally sponsored agreements. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Pass-through entity identification numbers and Assistance Listing numbers have been provided where available.

Visiting Nurse and Hospice of NH and VT ("VNH") received a Community Facilities Loan, Assistance Listing #10.766, of which the proceeds were expended in 2018. The VNH had an outstanding balance of \$2,343,000 as of June 30, 2023. As this loan was related to a project that was completed in the prior audit period and the terms and conditions do not impose continued compliance requirements other than to repay the loan, we have excluded the outstanding loan balance from the Schedule.

2. Indirect Expenses

Indirect costs are charged to certain federal grants and contracts at a federally approved predetermined indirect rate, negotiated with the Division of Cost Allocation and therefore we do not use the de minimus 10% rate. The predetermined rate provided for the year ended June 30, 2023 was 55%. Indirect costs are included in the reported federal expenditures.

Dartmouth-Hitchcock Health and Subsidiaries
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

3. Greater Monadnock Regional Public Health Network Services

Cheshire Medical Center received a pass-through award from the County of Cheshire, who were themselves a pass-through entity for their award from the New Hampshire Department of Health and Human Services. The award contract between the County of Cheshire and NH DHHS indicates that the award is funded from several Federal Agencies, programs, and Assistance Listing numbers as noted below and could not be split out by Agency. Accordingly, the total expenditures of \$134,026 included on accompanying SEFA for this program are listed as one amount under the Assistance Listing #93.U01.

Agency	Program Name	Assistance Listing Number
US Centers for Disease Control Control & Prevention	Preventative Health Services	93.991
US Centers for Disease Control Control & Prevention	Public Health Emergency Preparedness	93.074
US Centers for Disease Control & Prevention	Public Health Emergency Preparedness	93.069
US Centers for Disease Control & Prevention	Immunization Cooperative Agreements	93.268
US Department of Health and Human Services	Substance Abuse Prevention and Treatment Block Grant	93.959
US Department of Health and Human Services	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243
US Department of Health and Human Services	Public Health Emergency Preparedness	93.074
US Department of Health and Human Services	Public Health Emergency Preparedness	93.889
US Department of Health and Human Services	Childhood Lead Poisoning & Surveillance	93.197
US Department of Health and Human Services	Environmental Public Health and Emergency Response	93.070

4. New Hampshire Clinical and Administrative Services

Mary Hitchcock Memorial Hospital received a pass-through award from the State of New Hampshire in which the total award amount of \$2,550,704 was not split out by Agency listed below. Accordingly, the total expenditures of \$691,452 included on accompanying SEFA for this program are listed as one amount under the Assistance Listing #93.U04.

Agency	Program Name	Assistance Listing Number
Centers for Medicare & Medicaid Services	Medical Assistance Program	93.778
Health Resources and Services Administration	Maternal and Child Health Services Block Grant to the States	93.994
Administration on Aging	Cooperative Agreements to Improve the Health Status of Minority Populations	93.004
Substance Abuse & Mental Health Services Administration	Block Grants for Community Mental Health Services	93.958
Substance Abuse & Mental Health Services Administration	Block Grants for Prevention and Treatment of Substance Abuse	93.959

Dartmouth-Hitchcock Health and Subsidiaries
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

5. Provider Relief

The Health System was the recipient of funding under Assistance Listing number 93.498, COVID-19 Provider Relief Funds and American Rescue Plan Rural Distribution ("PRF"), and as required based on guidance in the 2023 OMB Compliance Supplement, the Schedule includes all Period 4 and 5 funds received between July 1, 2021 and June 30, 2022 and expended by June 30, 2023 as reported to the Department of Health and Human Services via the PRF Reporting Portal.

Given the timing covered by the Period 4 and 5 funds, certain of these expenses were reflected in the Health System's consolidated financial statements for the year ended June 30, 2022. Additionally, lost revenue does not represent an expenditure in the Health System's financial statements and thus is a reconciling item between the federal expenses in the Health System's financial statements and the amount included on the Schedule.

6. Federal Emergency Management Agency

The Health System applied for reimbursement of certain expenses related to the COVID-19 pandemic under Assistance Listing #97.036, FEMA Public Assistance through the Disaster Grants – Public Assistance (Presidentially Declared Disasters). Expenditures are reflected in the Schedule in the year in which a project application is obligated and expenditures incurred. The Schedule thus includes \$1,818,583 of expenditures incurred in fiscal years 2021 and 2022, which were obligated in fiscal year 2023 and represents a reconciling item between the federal expenses in the Health System's financial statements and the amount included on the Schedule.

Part II
Reports on Internal Control and Compliance



Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Trustees of
Dartmouth-Hitchcock Health and Subsidiaries

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Dartmouth-Hitchcock Health and its subsidiaries (the "Health System"), which comprise the consolidated balance sheet as of June 30, 2023, and the related consolidated statements of operations and changes in net assets and of cash flows for the year then ended, including the related notes (collectively referred to as the "consolidated financial statements"), and have issued our report thereon dated November 17, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Health System's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an



opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Health System's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PricewaterhouseCoopers LLP

Boston, Massachusetts
November 17, 2023



Report of Independent Auditors on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

To the Board of Trustees of
Dartmouth-Hitchcock Health and Subsidiaries

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dartmouth-Hitchcock Health and Subsidiaries' (the "Health System") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Health System's major federal programs for the year ended June 30, 2023. The Health System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Health System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Health System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Health System's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Health System's federal programs.



Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Health System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Health System's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Health System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Health System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Health System's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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



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

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

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

A handwritten signature in cursive script, appearing to read "PricewaterhouseCoopers LLP".

Boston, Massachusetts
March 28, 2024

Part III
Findings and Questioned Costs

Dartmouth-Hitchcock and Subsidiaries
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified

Internal control over financial reporting

Material weakness (es) identified?

yes no

Significant deficiency (ies) identified that are not considered to be material weakness (es)?

yes none reported

Noncompliance material to financial statements

yes no

Federal Awards

Internal control over major programs

Material weakness (es) identified?

yes no

Significant deficiency (ies) identified that are not considered to be material weakness (es)?

yes no

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

Unmodified

Audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major programs

Assistance Listing Number

93.498

Name of Federal Program or Cluster

COVID-19 Provider Relief Funds
and American Rescue Plan Rural
Distribution

93.989

COVID-19 PPHF Geriatric Education Centers

Dollar threshold used to distinguish between Type A and Type B programs

\$3,000,000

Auditee qualified as low-risk auditee?

No

II. Financial Statement Findings

None Noted

III. Federal Award Findings and Questioned Costs

None Noted

Dartmouth-Hitchcock and Subsidiaries
Summary Schedule of Prior Audit Findings and Status
Year Ended June 30, 2023

2022-001 Equipment Management

Cluster: Research and Development
Federal Agency: Various
Award Names: Various
Award Numbers: Various
Assistance Listing Title: Various
Assistance Listing Number: Various
Award Year: 2021- 2022
Pass-through entity: Various

Summary

According to 2 CFR section 200.313, procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place must meet minimum requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.
- (5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

The Health System did not perform a physical inventory of federally purchased fixed assets at least once during the last two years. Additionally, the federal asset listing did not specify all of the details required by 2 CFR section 200.313 (d) (1) such as asset locations, tag numbers, use and condition. The full population of equipment funded with federal research and development dollars, as provided by the Health System, consisted of 9 items with a total historical cost of \$105k.

Status Update

Given the timing of the Health System's FY2022 Single Audit and management's corrective action plan, this finding remained open throughout FY2023 and thus in FY2024, the Health System took the following actions: Research Operations worked closely with Corporate Finance, Facilities, and Purchasing to create a federal equipment tracking procedure that allows inventory to be identified and located in order to conduct an inventory at a minimum of every two years. Furthermore, the tracking system includes all of the detail surrounding the equipment needed to meet the requirements of 2 CFR section 200.313 (d) (1).

A list of capital equipment purchased on a grant account with the corresponding Dartmouth Grant Record ("DGR") number(s) was provided by Corporate Finance on July 26, 2023. Identifying the location of the equipment was completed on November 30, 2023. Clinical Engineering maintains a database for

Dartmouth-Hitchcock and Subsidiaries
Summary Schedule of Prior Audit Findings and Status
Year Ended June 30, 2023

monitoring of clinical equipment. A section of the database dedicated to research equipment was created. The research staff have been trained on its use. The information required per 2 CFR section 200.313 (d) (1) related to research equipment purchased was loaded into the database (HEMS) on February 27, 2024. Any equipment purchased on a federal award will continue to be added to the database.

Asset ID numbers are auto-generated in the PeopleSoft accounting system for asset management. Tag numbers are manually added and recorded within HEMS. Any equipment purchased on a federal award will be tagged upon delivery. The tagging and recording of previously identified assets are expected to be completed prior to the end of FY2024 (6/30/2024).

Full inventories will be conducted at a minimum of every two years.

2022-002 Late submission of Uniform Guidance Report

Cluster: All represented on the Schedule of Expenditures of Federal Awards ("SEFA")

Sponsoring Agency: All federal agencies represented on the SEFA

Award Names: All awards on the SEFA

Award Numbers: All awards on the SEFA

Assistance Listing Title: All awards on the SEFA

Assistance Listing Number: All awards on the SEFA

Award Year: All awards on the SEFA

Pass-through entity: All identified on the SEFA

Summary

2 CFR 200.512 Report Submission requires the audit be completed and the data collection form and Uniform Guidance reporting package submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

The Health System's Uniform Guidance reporting package was due to be submitted to the Federal Audit Clearinghouse by March 31, 2023, however, since the report was not filed until June 2023, the report is considered late.

Status Update

The prior year audit process was not indicative of the typical audit process for the Health System. To address the late submission, new Research Finance Staff have been hired including a Director of Research Operations Finance. With the addition of new staff, Research Finance was able to close the financial books, and prepare the FY 2023 SEFA 6 months earlier than prior year. Management filed the FY23 Uniform Guidance report timely.

**Dartmouth-Hitchcock and Subsidiaries
Summary Schedule of Prior Audit Findings and Status
Year Ended June 30, 2023**

2022-003 Subrecipient Risk Assessment and Ongoing Monitoring

Cluster: Research and Development

Federal Agency: All awards with subrecipients on the SEFA

Award Names: All awards with subrecipients on the SEFA

Award Numbers: All awards with subrecipients on the SEFA

Assistance Listing Title: All awards with subrecipients on the SEFA

Assistance Listing Number: All awards with subrecipients on the SEFA

Award Year: 2021 - 2022

Pass-through entity: All pass-through entities noted on the SEFA

Summary

2 CFR 200.332 notes that pass-through entity monitoring of the subrecipient must include:

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
- (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 CFR 200.521. Further, Uniform Guidance 2 CFR section 200.331(f) requires that the entity verify that every subrecipient is audited as required by Subpart F— Audit Requirements when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements (\$750,000).

In testing conformity with the compliance requirements for subrecipient monitoring, PwC selected 7 of the 61 Research and Development subrecipient agreements and the one Opioid STR subrecipient agreement from the detailed listings provided for testing. The total federal funds passed through to subrecipients in FY22 amounted to \$3.5 million for the Research & Development Cluster, and \$24,500 for the Opioid STR program. For all of their selections, the most recent audit report was not reviewed for purposes of ongoing monitoring as required by the Uniform Guidance. The Health System has a risk assessment form that is completed at contract inception for its subrecipients; however, the risk assessment is not reassessed annually for all subrecipients. The most recent risk assessment form was conducted in 2018 for 2 selections, in 2019 for 2 selections, in 2020 for 2 selections and in 2021 for 2 selections. PwC further noted that 7 of the 8 risk assessment forms selected for testing did not include explicit documentation detailing the subrecipient audit report review (such as what year was reviewed, what were the results of the review, etc.). Additionally, for one selection, the initial subrecipient risk assessment form was reviewed after the subrecipient award agreement was executed.

Status Update

Given the timing of the Health System's FY2022 Single Audit and management's corrective action plan, this finding remained open throughout FY2023 and thus in FY2024, the Health System took the following actions: Research Operations updated its subrecipient monitoring policy to explicitly state the ongoing monitoring activities that must be conducted and the frequency of required monitoring. Training was provided to the staff on January 19, 2024 who perform the risk assessment to ensure they are documenting the details of the review including the date and results of the subrecipient audit report review.

Dartmouth-Hitchcock and Subsidiaries

Summary Schedule of Prior Audit Findings and Status

Year Ended June 30, 2023

All Subrecipient Institutions were reviewed and assigned a risk level by August 17, 2023. To further monitor sub-recipients, an upgrade to the HRS grants system was completed and the sub-recipient monitoring module was made active on January 26, 2024. The module allows sub-recipient institutions to be added to the system as part of award set-up, the risk level assessed, and a date added for the annual review of the risk level. Documentation of review is added to the system. All sub-recipients were added to the new module of HRS on March 2, 2024 and staff training on the HRS sub-recipient module occurred on March 14, 2024. The sub-recipient monitoring policy was revised on January 10, 2024 with the new procedure using the HRS module for tracking.

2022-004 Procurement, Suspension and Debarment

Cluster: Research and Development

Federal Agency: Department of Health and Human Services, Department of Defense

Award Names: First-in-human clinical translation of a near-infrared, nerve-specific fluorophore to facilitate tissue-specific fluorescence-guided surgery; Self-Administered, Motor-Free, Cognitive Screening Battery for MS: Development and Initial Validation; Decision Making in Transmasculine Genital Reconstruction Surgery (TMGRS)

Award Numbers: 1R01NS116994-01A1; W81XWH2010330; R21DK124733

Assistance Listing Title: Extramural Research Programs in the Neurosciences and Neurological Disorders; Military Medical Research and Development; Diabetes, Digestive, and Kidney Diseases Extramural Research

Assistance Listing Number: 93.853; 12.420; 93.847

Award Year: 2021 - 2022

Pass-through entity: Not applicable

Summary

The Health System has a policy whereby purchases shall comply with Uniform Guidance for Grants and Cooperative agreements, as established in 2 CFR 200.320 Methods of Procurement. They have adopted \$10,000 as their micro-purchase threshold. 2 CFR 200.318 requires that documentation of the history of the procurement, the procurement method and rationale for the method selected, selection of contract type, basis for contractor selection, and basis for the contract price to be included in the procurement file. Additionally, a non-Federal entity must have and use documented procurement procedures and is prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. The Health System's suspension and debarment policy requires suspension and debarment verifications to be completed for all vendors utilized on federal awards, regardless of expenditure amount.

As part of the Research and Development cluster procurement testing of new purchases greater than \$10,000 there were 4 transactions selected for testing out of a population of 21 transactions totaling \$481,000. PwC noted two transactions of \$69,500 and \$12,000 where there was no documentation of the vendor justification, but were determined to be sole source. We were able to provide PwC with an understanding of why the vendor was selected; however, this sole source justification was not documented in the procurement files. Additionally, as part of the testing over compliance with the Health System's suspension and debarment verification policy, PwC noted one vendor with expenditures of \$1,400 where the suspension and debarment verification was not performed in advance of paying the related invoice. PwC received evidence of the suspension and debarment verification completed after invoice payment, where no exclusions were identified.

Dartmouth-Hitchcock and Subsidiaries

Summary Schedule of Prior Audit Findings and Status

Year Ended June 30, 2023

Status Update

Given the timing of the Health System's FY2022 Single Audit and management's corrective action plan, this finding remained open throughout FY2023 and thus in FY2024, the Health System took the following actions: Research Operations conducted staff training for Departmental Research Administrators to ensure staff are knowledgeable of the current policy and the documentation requirements related to purchases above the micro-purchase threshold in December 2023.

As of December 13, 2023, all vendors used for research supplies and services for sponsored projects have been reviewed. All Vendors have a contract in place and were added to D-H's ePro ordering system at the end of calendar year 2023. A standard control procedure was established in December 2023 for vetting new vendors for suspension and debarment before any purchases are executed on sponsored awards and staff have been trained as of January 19, 2024. In order for a purchase order to be approved in research for a new vendor, documentation of a suspension and debarment check on the OIG Compliance Now LLC and SAM.gov websites will need to be included within the documentation for submission as of March 31, 2024. Additionally, March 8, 2024, a standard control procedure has been established for purchasing supplies and equipment that includes a process for urgent and sole source orders by completion of a justification form which is then documented and included with the purchase order.

2022-005 Eligibility and Allowable Costs

Cluster: Not applicable

Federal Agency: Department of Health and Human Services

Award Names: Substance Use Disorder Treatment and Recovery Support Services

Award Numbers: T1081685

Assistance Listing Title: Opioid STR

Assistance Listing Number: 93.788

Award Year: 2021 - 2022

Pass-through entity: NH Dept of Health and Human Services

Summary

To be eligible under the Substance Use Disorder Treatment and Recovery Support Services award, a patient must 1) have income below 400% of the federal poverty level, 2) be a resident of New Hampshire or experiencing homelessness in New Hampshire, and 3) be determined positive for substance use disorder. Additionally, patient income information for all eligible patients receiving services must be updated at a minimum interval of once every four weeks.

Cheshire Medical Center operates The Doorway program in Keene, NH. The Doorway connects patients positive for substance use disorder with support services and treatment, and receives a portion of its funding from the Substance Use Disorder Treatment and Recovery Support Services federal award.

Through our testing of eligibility requirements for 25 patients, we noted the following:

- For all selections, no formal documentation was maintained regarding patient income levels.
- For all selections, income reassessments were not completed and documented at least once every four weeks.
- One selected patient was neither a resident of New Hampshire, nor experiencing homelessness in New Hampshire.

While The Doorway provides services to patients beyond those defined as eligible under the Substance Use Disorder Treatment and Recovery Support Services award, there is no differentiation between patients that are eligible or ineligible under the federal program. As a result of patients not being differentiated, time and effort incurred by personnel on the award is commingled with non-award activity.

Dartmouth-Hitchcock and Subsidiaries

Summary Schedule of Prior Audit Findings and Status

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For example, a clinician's salary is funded under the award, but she is not seeing only eligible patients. As such, any time she spent treating a patient who is not eligible would be a questioned cost under the grant.

Status Update

Given the timing of the Health System's FY2022 Single Audit and management's corrective action plan, this finding remained open throughout FY2023 and thus in FY2024, the Health System took the following actions:

- Management has updated roles and responsibilities surrounding the eligibility process to eliminate ambiguity in April of 2023. As part of that process, Management began implementing a new Fee Determination which is used for both initial intake and recertification of eligibility into the Doorway program.
- As of September 1, 2023, the Fee Determination intake form used for both intake and recertification are scanned into the patient record. A Fee Determination sheet is scanned into the patient chart for recertification every four (4) weeks or if the patient visits less than every four (4) weeks, when the visit occurs. These Fee Determination intake forms will be used to define the amount of eligible time spent on the federal component of the award.
- Management has implemented periodic internal audits conducted by the Cheshire Medical Center compliance manager. The first review was completed in September 2023 and the next review is scheduled to be conducted in May 2024.

MARY HITCHCOCK MEMORIAL HOSPITAL (MHMH)
DARTMOUTH HITCHCOCK CLINIC (DHC) \ Combined as DARTMOUTH-HITCHCOCK
DARTMOUTH HEALTH

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Effective: January 1, 2024

DARTMOUTH-HITCHCOCK

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*Chief executive officer emeritus of the American
Organization of Nurse Executives (AONE)*

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Kimberley A. Gibbs [REDACTED]
Director, Executive Administration and Governance

Administrative Support:

Claire M. Lillie [REDACTED]
Exec. Coordinator for Governance & Leadership

Laura K. Rondeau [REDACTED]
Exec. Coordinator for Governance & Leadership

Mary Hitchcock Memorial Hospital

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Cathy Brittis Bean	CAC Director	FY 25: \$103,970	FY 25: 0%	\$0
Joscelin Thompson	Forensic Interviewer	FY 25: \$71,857	FY 25: 99.54%	\$71,525
Andrea Kegelman	Forensic Interviewer	FY 25: \$68,107	FY 25: 100%	\$68,107
Samantha Thompson	Intake Coordinator	FY 25: \$52,338	FY 25: 100%	\$52,338

Samantha Townsend

Education

Southern New Hampshire University in Manchester, NH May 2017
Bachelors of Arts in Psychology and Community Sociology
Concentration: Child & Adolescent Development
Cumulative GPA of 3.7, Psi Chi International Honor Society, National Honor Society for Collegiate Scholars
Won first place at SNHU's Undergraduate Research Day for Community Based Research

Relevant Experience

Intake Coordinator September 2019-Present
Child Advocacy Center at DH Children's
Responsible for receiving, managing, and coordinating all referrals with the MDT
Triage cases based on case dynamics and safety needs
Coordinate/Schedule CAC forensic interviews with necessary team members of the MDT
Responsible for case tracking, data collection, and maintenance of database directory for all cases

Paraprofessional August 2017-August 2019
Mount-Lebanon School
Support and assist learning in pre-kindergarten classrooms
Model appropriate behavior and open-mindedness and reward student who do the same

Substitute May 2016- June 2017
Lebanon School District
Work in the absence of regular teacher to assist children understand subject matter
Provide skills required for programmed lessons

Intern February 2017- April 2017
Easterseals Child Development Center
Interact and provide necessary support for child ages 2-3 years old
Support teachers in promoting an inclusive environment for children with development disabilities

Volunteer October 2016 to January 2017
Elliot Hospital Child Life Department in Manchester, NH.
Normalized the hospital environment
Developed and modified activities based on developmental age and physical abilities
Cleaned/organized the playroom
Communicate effectively with Child Life Specialist, child, and child's guardian

Volunteer August 2016
Barretstown SeriousFun Camp, Ireland
Supervised children ages 11-14
Provided emotional and mental support for the children attending
Assisted the children and activity leaders in various challenging activities

Landscape Maintenance Summer 2013- 2016
Hess Property and Services in Lebanon, New Hampshire
Communicated effectively with the boss about where to go during the week
Worked individually or on a team consisting no more than six people
Completed time sensitive task of getting everyone's time sheets into the boss each week
Trained new hires to pay attention to details while working at a fast pace

Tutor January to May 2015
Southern New Hampshire University in Manchester, New Hampshire
Articulated statistics in a clear way.
Communicated with non-native English speakers
Managed time between my classes and workload, tutor training, being present in the statistics class, and individual tutoring

Andrea Kegelma

Education:

Bachelor of Science, Criminal Justice, September 2004
College for Lifelong Learning, University System of New Hampshire
Concord, New Hampshire

Professional Experience:

Child Advocacy Center of Grafton & Sullivan Counties at ChaD (March 2018 – present)
Lebanon, New Hampshire
Forensic Interview Specialist / CAC Coordinator

- Conduct forensic interviews.
- Case coordination and services.
- Facilitation of MDT and case review processes.

Lebanon Police Department (October 2004 – March 2018)
Lebanon, New Hampshire
Police Officer, Corporal

- Enforce Criminal and Motor Vehicle Codes as well as City Ordinances.
- Respond to and investigate incidents of Domestic Violence (DV), child abuse and elder abuse/exploitation.
- Coordinate services and referrals to the Division of Children, Youth and Families (DCYF), the Child Advocacy Center (CAC) and/or the Bureau of Elderly and Adult Services (BEAS).
- Conduct Forensic Interviews of children and adults of suspected physical abuse, sexual abuse, and witness to violent crimes.
- Successfully worked with multidisciplinary team members including the Child Advocacy Centers of Grafton and Sullivan Counties, WISE and the Upper Valley Sexual Assault Response Team to provide crisis support, advocacy, prevention and community outreach.
- Primary law enforcement representative on the Grafton County Child Advocacy Center Multidisciplinary team to include active participation in pre and post MDT meetings and case review process.
- Primary law enforcement representative and active participant of the Upper Valley Sexual Assault Response Team.
- Successfully implemented and supervised training requirements, programs and opportunities for Lebanon Police Department personnel; consisting of a staff of 38 sworn officers.
- Successfully assisted in the prosecution of sexual assaults, physical assaults, elder abuse and exploitation and theft cases.
- Provided support and assistance to the Lebanon Police Department Prosecutor by preparing cases for arraignment and trial as well as handling court proceedings in his absence.
- Provided ongoing supervision of officers and civilian employees.

Lebanon School District (January 2003 – September 2004, part time)
Lebanon, New Hampshire
Substitute Teacher

- Assisted school district when a substitute teacher was needed.
-

- Successfully handled children from ages 5-18 in the classroom.
- Successfully implemented age appropriate class curriculum.

Carroll Police Department (April 2000 – October 2004)

Carroll, New Hampshire

Police Officer

- Enforced Criminal and Motor Vehicle Codes as well as Town Ordinances.
- Successfully facilitated safety training for elementary school students.
- Effectively assisted with all juvenile proceedings within the Family Court system.

Coos County Sheriff's Department (April 2000 – December 2003, part time)

Lancaster, New Hampshire

Sheriff's Deputy

- Transported female prisoners to/from police departments, courts and correctional facilities.
- Successfully executed undercover investigations involving the care and treatment of juveniles.

Lincoln Police Department (November 1999 – April 2000)

Lincoln, New Hampshire

Dispatcher

- Triaged phone and radio communications for Police, Fire and EMS including crisis situations.
- Worked within the community to foster positive relationships with Law Enforcement.
- Successfully organized and documented calls for service.

Specialized Trainings:

Extended Forensic Interview Training (2022)

Sexual Assault Resource Team (SART) Summit 2021 (2021)

19th Annual Children's Cove Champions for Children Conference (2021)

Evidence-Based Practices – Victim Centered Approach (2021)

NH Attorney General's 2021 Partnering For A Future Without Violence Conference (2021)

ChildFirst Forensic Interview Training (2021)

Taking the High Road: Ethical Challenges and Working with a Team (2021)

NH Attorney General's Model Protocol for the Multidisciplinary Response to Child Abuse and Neglect (2021)

Children with Disabilities: Challenges, Strategies, and Resources (2020)

Child Abuse: From Suspicion to Disclosure (2020)

Working with LGBTQ+ Youth (2020)

Critical Issues in Sibling Sexual Abuse (2020)

Being Trauma Informed with Youth (2020)

Keeping Your Child Exploitation Investigation Victim-Centered (2020)

Warning Signs of Abuse and Neglect (2020)

Implicit Bias (2020)

Chaotic Families and Trauma: How to Navigate and Not Get Sucked In (2020)

Institution-Based Child Sexual Abuse (2020)

Online Protections for Children and Families When Social Distancing (2020)

Victimization in Child Sexual Abuse Images (2020)

Emerging Tech: What Are the Current Trends for Teens and Kids (2020)

Child Interviewing 2019: Update on Research and Practice (2020)

35th Annual San Diego International Conference on Child and Family Maltreatment (2020)
Advanced Forensic Interview Training (2019)
National Children's Alliance (NCA) Leadership Conference (2019)
Motion Drafting & Legal Research Training (2016)
Police Prosecutor Training (2015)
Child Death & Homicide Investigation Training (2013)
FBI Crisis Negotiation Training (2011)
Advanced Forensic Interview Training (2010)
NH Attorney General's Task Force on Child Abuse & Neglect (2008, 2009)
Shield Our Children from Harm Professional Conference (annually, 2007 - 2013)
Child Abuse and Exploitation Investigative Techniques Training (2006)
Forensic Interview Training (2005)

Awards & Achievements:

Assistant to the Prosecutor (2016)
Training & Recruitment / Operations Support Bureau, Lebanon Police Department (2016)
Corporal, Lebanon Police Department (2014)
Letter of Recognition from Governor John Lynch, Lebanon Police Department (2012)
CHAD Unsung Hero Award, Child Advocacy Center of Grafton County (2010)
Officer of the Year, Lebanon Police Department (2010)
Detective, Lebanon Police Department (2008 - 2016)
School Resource Officer (SRO), Lebanon Police Department (2007 - 2008)

Jocelyn "Jody" Thompson

EDUCATION

BA, Social Work, University of New Hampshire 2001

CURRENT POSITION

*Forensic Interview Specialist/Team Coordinator and Case Manager
Child Advocacy Center of Grafton & Sullivan Counties at DHMC
Lebanon NH February 2007-present*

- Coordinate forensic interviews with multidisciplinary team (MDT) including law enforcement, child protective services workers, prosecutors, mental health, medical and crisis and victims services providers.
- Conduct child forensic interviews and extended forensic interviews, including specialized training in children/adults with special needs
- Participate and facilitate pre and post interview MDT meetings
- Arrange referrals for clients to outside agencies, such as mental health, specialized medical care, and crisis services
- Triage and coordinate resolution to obstacles families encounter during the investigative process
- Case Manage resources for families involved in the justice system
- Created Statewide Peer Review for Forensic Interviewers
- Certified National Facilitator of Darkness to Light Stewards of Children Sexual Abuse Training
- Direct knowledge of local and New Hampshire resources relevant to support victims in the criminal justice system, including Victims Compensation
- Lead monthly case reviews with team members to discuss techniques and skills used to investigate the cases.

PAST RELEVANT EMPLOYMENT

Intake and Development Director - Child Advocacy Center of Rockingham County, Portsmouth, NH March 2002-September 2005

Joined the CACRC when it was in its infancy and, with the Executive Director, turned the Center into a successful pilot program for each county in NH to model.

- Coordinated all investigative forensic interviews (approximately 400 per year) with multidisciplinary teams consisting of law enforcement officers, child protective services workers, county and state prosecutors, mental health, medical and crisis services providers.
- First point of contact with family members of children in need of services. Often had to diffuse and mediate hostile or adversarial situations and reassure reluctant clients.
- Conducted child abuse forensic interviews.
- Led monthly case reviews with team members to discuss techniques and skills used to investigate the cases.
- Updated documentation/filing system and was responsible for maintaining secure records for approximately 1200 case files.
- Set up a satellite office in Derry, NH with the Executive Director.
- HIPAA Privacy Officer for agency.
- Responsible for coordinating all aspects of agency fundraising (approximately \$50,000 per year) working closely with volunteers. Solicited donations of goods, services and cash for large gala and golf tournament, the two largest fundraisers.
- Wrote the quarterly newsletter.

OTHER PROFESSIONAL EXPERIENCES

Social Worker-per diem, New London Hospital New London NH

November 2006-January 2008

Discharge planning and resource referrals for patients in acute care community hospital. All aspects of patient crisis management.

First Assistant Manager, Hanna Andersson Kittery ME

November

2001-March 2002

Second in charge of large children's clothing store. Responsibilities include open and close store, balance cash registers and end of night deposits, delegate tasks and supervise staff of seven employees, provide exceptional customer service, conduct all recruiting, interviewing and hiring of new associates.

Direct Services Intern - Sexual Assault Support Services, Portsmouth, NH

May 2000-July 2002

- After internship ended, stayed on as a volunteer
- Provided direct services to clients by 24 hour crisis hotline and police, hospital and court accompaniments.
- Worked closely with county prosecutors, police and victim witness advocates.
- Guest speaker to teen groups at local schools and teen centers.
- Developed "Daytime Procedure Manual for Providing Direct Services" for the agency.
- Co-developed with two police officers a day long school resource officer training program dealing with dating violence.

Coordinated all support group tasks while the Coordinator of Support Groups was on vacation for one month. Spoke with potential clients to assess their group needs