



Lori A. Shibinette
Commissioner

Joseph E. Ribsam, Jr.
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR CHILDREN, YOUTH & FAMILIES

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June 9, 2021

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Children, Youth and Families, to enter into a contract with The Home for Little Wanderers, Inc. (VC#162772-B001), Boston, MA in the amount of \$535,295 to operate an after-hours hotline to field reports of child abuse and neglect, with the option to renew for up to three (3) additional years, effective upon Governor and Council approval for the period July 1, 2021 through June 30, 2022. 100% General Funds.

Funds are available in the following account for State Fiscal Year 2022, with the authority to adjust budget line items within the price limitation through the Budget Office, if needed and justified.

05-095-42-421010-2957000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: DIVISION OF CHILDREN YOUTH AND FAMILIES, HUMAN SVCS, CHILD PROTECTION, 42105737

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2022	102/500891	Contracts for Prog Svc	42105737	\$535,295
			Total	\$535,295

EXPLANATION

The purpose of this request is to provide statewide access to, and coverage for, the Division for Children, Youth and Families (DCYF) Central Intake for the purpose of receiving and screening reports of alleged child abuse and neglect after business hours. Central Intake provides services to children, youth and families in New Hampshire to assess situations for abuse and neglect and screen in reports of abuse and neglect to be assessed by the local district DCYF offices. Contracted services will be provided weekdays (6:30pm-7:00am) and twenty-four (24) hours on weekends and holidays. These services assist the Department in providing a swift, appropriate response to reports of child abuse and neglect that will help DCYF ensure the safety of children and promote the well-being of families across New Hampshire.

Approximately 27,164 individuals will be served from July 1, 2021 to June 30, 2022.

The Contractor will provide statewide access to, and coverage for, the DCYF Central Intake for child protection services during evenings and weekends during DCYF non business

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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hours. Additionally, the Contractor will provide child welfare specific information and referral support services to the general public, law enforcement personnel, and medical professionals to ensure all parties have access to the child welfare services provided including:

- Placement resources to DCYF On-Call staff, or law enforcement to facilitate placements for children in immediate need of care due to abuse or neglect;
- Information and referral services to support parents and individuals at risk of abusing or neglecting a child or children;
- Information and referrals for individuals to report potential child abuse and neglect;
- Information for individuals who want to learn about child abuse and neglect in general; and
- Information and referral assistance to community-based agencies that can provide needed services for families.

The Department will monitor contracted services using the following performance measures:

- 50% decrease reported in the wait time for all callers
- 80% decrease in overall missed calls received after hours
- 80% of calls are answered within 5 minutes
- 80% of all screened out calls have received community referral recommendations
- 80% of all Central Intake Reports reviewed have a minimum score of 10.

The Department selected the Contractor through a competitive bid process using a Request for Proposals (RFP) that was posted on the Department's website from 12/30/2020 through 2/9/2021. The Department received one (1) response that was reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Subsection 3.3 of the attached contract, the parties have the option to extend the agreement for up to three (3) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request the Department would be unable to continue providing hotline services after hours, subsequently decreasing effective responses to reports of alleged child abuse and neglect throughout the state.

Area served: Statewide

Source of Funds: 100% General Funds

Respectfully submitted,



Lori A. Shubinette
Commissioner



New Hampshire Department of Health and Human Services
Office of Business Operations
Contracts & Procurement Unit
Scoring Sheet

After-Hours DCYF Central Intake

RFP-2022-DCYF-04-AFTER

RFP Name

RFP Number

Reviewer Names

Bidder Name

1. Home of Little Wanderers

Pass/Fail	Maximum Points	Actual Points
	100	

1. Jessica Kessinger

2. Melinda Tupaj

3. Deb Kavenaugh

Richard Surette

Subject: After Hours DCYF Central Intake (RFP-2022-DCYF-01-AFTER-01)

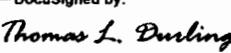
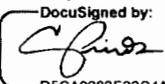
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name The Home for Little Wanderers, Inc.		1.4 Contractor Address 10 Guest St, 300 Boston, MA, 02135	
1.5 Contractor Phone Number (617) 267-3700	1.6 Account Number 05-095-42-421010-2957000	1.7 Completion Date June 30, 2022	1.8 Price Limitation \$535,295
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature <small>DocuSigned by:</small>  Date: 6/10/2021		1.12 Name and Title of Contractor Signatory Thomas L. Durling CFO	
1.13 State Agency Signature <small>DocuSigned by:</small>  Date: 6/15/2021		1.14 Name and Title of State Agency Signatory Joseph E. Ribsam, Jr. Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) <small>DocuSigned by:</small> By:  On: 6/16/2021			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

7. PERSONNEL.

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

7.2 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, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

8.3. 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 of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default 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 Event of Default on the part of the Contractor.

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 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, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

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

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor Initials

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Date 6/10/2021

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. 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.

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

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

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

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

**New Hampshire Department of Health and Human Services
After Hours DCYF Central Intake**

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to three (3) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

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

**New Hampshire Department of Health and Human Services
After Hours DCYF Central Intake**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor shall provide statewide access to, and coverage for, the DCYF Central Intake for child protection services during evenings and weekends during DCYF non business hours. The Contractor shall:
 - 1.1.1. Ensure a seamless transition to and from the DCYF Central Intake hours of operation (7:00 a.m. to 6:30 p.m.) and After-Hours DCYF Central Intake hours of operation (6:30 p.m. to 7:00 a.m.), Monday through Friday and twenty-four (24) hours per day on weekends and holidays,
 - 1.1.2. Maintain a VoIP phone system to manage calls in a remote work platform, which enables staff to operate remotely on the same phone system. The system shall have an 8x8 queuing application that includes dashboards and reports, providing a real-time view of call activity.
 - 1.1.3. Continuously monitor telephones, faxes, and emails to ensure effective responses to reports of alleged child abuse and neglect.
 - 1.1.4. Ensure services for After Hours DCYF are delivered via a remote platform, any natural disaster or weather that results in power outages, the Contractor shall temporarily designate working office space to ensure continued and uninterrupted services.
 - 1.1.5. Receive approval from the Department prior to making changes to the remote work structure.
 - 1.1.6. Contact a reporting party to clarify and/or obtain additional information in order to completely and accurately document a report as necessary.
 - 1.1.7. Contact collateral parties such as law enforcement, hospitals, foster parents, and others as necessary to ensure complete reports and facilitate potential child placement(s).
 - 1.1.8. Contact child protection agencies in other states when reports are made impacting foreign jurisdictions.
 - 1.1.9. Submit completed reports to the daytime DCYF Central Intake staff.
 - 1.1.10. Ensure supervisors review and approve all reports.
 - 1.1.11. Ensure sufficient staff is available to operate the After-Hours DCYF Central Intake call center. The Contractor shall:
 - 1.1.11.1. Ensure all telephone calls, faxes and emails are promptly answered and processed.
 - 1.1.11.2. Provide a Supervisor for all shifts who will assist screeners with the reporting decision-making process.

**New Hampshire Department of Health and Human Services
After Hours DCYF Central Intake**

EXHIBIT B

1.1.12. Provide child welfare specific information and referral support services to the general public, law enforcement personnel, and medical professionals to ensure all parties have access to the child welfare services provided outside of the Department's regular business hours which shall include, but is not limited to:

- 1.1.12.1. Placement resources to DCYF On-Call staff, or law enforcement to facilitate placements for children in immediate need of care due to abuse or neglect;
- 1.1.12.2. Information and referral services to support parents and individuals at risk of abusing or neglecting a child or children;
- 1.1.12.3. Information and referrals for individuals to report potential child abuse and neglect;
- 1.1.12.4. Information for individuals who want to learn about child abuse and neglect in general; and
- 1.1.12.5. Information and referral assistance to community-based agencies that can provide needed services for families.

1.2. Contractor Handoff Requirements (From DCYF and Back to DCYF)

- 1.2.4. The Contractor's staff shall brief DCYF staff on any ongoing/unresolved reports.
- 1.2.5. The Contractor's screeners shall complete all calls and relevant documentation prior to the end of each shift.
- 1.2.6. The Contractor shall receive any pertinent information about the upcoming shift from DCYF staff and communicate with DCYF on areas including but not limited to:
 - 1.2.6.1. Any ongoing or unresolved reports; and
 - 1.2.6.2. Operational items as needed.
- 1.2.7. The Contractor shall complete all reports prior to transition of coverage to DCYF.

1.3. The Screening Process

- 1.3.1. The Contractor's screeners shall receive and screen all reports submitted to the After-Hours DCYF Central Intake through the following methods:
 - 1.3.1.1. Telephone.
 - 1.3.1.2. Facsimile.
 - 1.3.1.3. Email.
 - 1.3.1.4. Any other manner.
- 1.3.2. The Contractor's screeners shall:

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**New Hampshire Department of Health and Human Services
After Hours DCYF Central Intake**

EXHIBIT B

- 1.3.2.1. Gather all required/necessary information regarding suspected child abuse and/or neglect or potential risk of abuse and/or neglect;
- 1.3.2.2. Use the information provided by the reporter to work through DCYF's decision support tools to determine if the report should be screened-in or screened-out according to screening criteria for specific allegations of child abuse and/or neglect;
- 1.3.2.3. Select relevant allegations where the screen-in threshold was met from a list (e.g., "physical abuse");
- 1.3.2.4. Select whether specific risk factors are present in the caller/reporter's description including but not limited to:
 - 1.3.2.4.1. Substance abuse.
 - 1.3.2.4.2. Domestic violence.
 - 1.3.2.4.3. Physical/cognitive disabilities.
- 1.3.2.5. Research any prior client contacts with DCYF in Bridges, DCYF's secure statewide automated child welfare information system-SACWIS, and record on the appropriate screen;
- 1.3.2.6. Determine, if screened-in, DCYF's response priority level;
- 1.3.2.7. Communicate with the caller/reporter, advising them of how the report will be handled;
- 1.3.2.8. Initiate connection to community resource(s) if screened out, to address outstanding family needs if appropriate using guidance from DCYF;
- 1.3.2.9. Document recommended disposition for each report in Bridges and send to DCYF's Central intake Office for approval prior to the end of each shift;
- 1.3.2.10. Monitor telephones, faxes and emails to ensure that all reports received are efficiently processed;
- 1.3.2.11. Call the reporting party including, but not limited to, police and hospital, if clarification or additional information is needed to complete reports;
- 1.3.2.12. Contact the On-Call DCYF supervisor immediately when the supervisor determines an immediate response by DCYF may be required based upon information received from a reporting party. The Contractor screener's shall:
 - 1.3.2.12.1. Document all information in Bridges, from the DCYF on-call supervisor regarding if or when a DCYF response will

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**New Hampshire Department of Health and Human Services
After Hours DCYF Central Intake**

EXHIBIT B

occur and additional information from DCYF when a response is completed.

1.3.2.12.2. Complete all required documentation by entering required information into Bridges and ensure that reports are completed in compliance with federal and state laws, and DCYF policy.

1.3.2.12.3. Ensure that all hard copy documentation received during each shift is scanned, forwarded to the DCYF Central Intake Office, and then subsequently shredded, unless otherwise indicated by DCYF. The Contractor shall delete scanned files after receipt confirmation is received from DCYF.

1.3.2.12.4. Work with DCYF to identify and maintain a current list of emergency placement homes for the purpose of facilitating the identification of, and access to, an emergency placement home upon receipt of a request from a law enforcement agency or DCYF on-call staff;

1.3.2.13. Work with DCYF to maintain a current list of on-call staff and their schedules;

1.3.2.14. Track all reports, including non-abuse and neglect, in Bridges;

1.3.2.15. Assist each reporter with the utilization of appropriate community resources including, but not limited to, explaining CHINS services and processes;

1.3.2.16. Search Bridges for current or prior DCYF involvement for any family who is the subject of a report;

1.3.2.17. Screen all reports, including requests for services and CHINS, for abuse and neglect and refer to appropriate agencies, such as 211nh.org, and the Family Resource Centers if no abuse or neglect is indicated;

1.3.2.18. Continuously review and maintain relevant DCYF policies to ensure the most recent versions are utilized;

1.3.2.19. Proofread all reports for errors and submit to DCYF for approval; and

1.3.2.20. Enter all reports into Bridges, utilizing all intake screens, in real time.

1.3.3. The Contract supervisor shall determine the recommended disposition of a report.

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- 1.3.4. The Contractor shall transfer all non-emergency reports to Central Intake for final approval.
- 1.3.5. The Department reserves the right to adjust the process of approving reports upon notice to the Contractor.
- 1.3.6. The Contractor screeners and supervisors shall maintain appropriate supporting documentation on file, electronically or otherwise, in accordance with DCYF policy.
- 1.3.7. The Contractor screeners and supervisors shall maintain familiarity with community resources available to assist families throughout the state.
- 1.3.8. The DCYF Intake Supervisors, or designee(s), may support or reverse a screening decision made by the Contractor. The reason for any decision reversal will be documented in Bridges.
- 1.3.9. **State Automated Child Welfare Information System (SACWIS) - Bridges**
 - 1.3.9.1. As part of the intake process, the Contractor's staff shall utilize Bridges to:
 - 1.3.9.1.1. Enter all intakes;
 - 1.3.9.1.2. Conduct name searches;
 - 1.3.9.1.3. Conduct checks of prior reports involving the same family members; and
 - 1.3.9.1.4. Conduct Central Registry checks.
 - 1.3.9.1.5. For each record review, the Contractor's staff shall access case history for additional information to determine what degree of response may be required.
- 1.3.10. The Contractor's staff shall use Bridges to verify custody and placement status of children reported missing from care.
- 1.3.11. **Emergency Responses**
 - 1.3.11.1. The Contractor shall ensure the following actions when the Contract Supervisor determines that an emergency response may be necessary:
 - 1.3.11.1.1. Contact the DCYF On-Call Supervisor;
 - 1.3.11.1.2. Make follow-up phone call to all provided phone numbers if the DCYF On-Call Supervisor does not answer the first phone call; and
 - 1.3.11.1.3. Call the DCYF On-Call Administrator, if the DCYF On-Call Supervisor remains unreachable.

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- 1.3.11.2. The Contractor, when emergency placement is needed, shall initiate calls to foster parents on the emergency crisis care list, managed and provided by DCYF, to identify an available placement and provide that information to the managing DCYF field staff.
- 1.3.11.3. The Contractor shall make an immediate referral to law enforcement, after consultation with DCYF On-Call Supervisor, when referral to law enforcement is the most appropriate course of action due to the emergent nature of the situation.
- 1.3.11.4. The Contractor shall contact law enforcement by calling 911 immediately or advise the caller/reporter to call law enforcement by dialing 911 immediately when applicable.
- 1.3.11.5. The Contractor shall also report all reported deaths to the DCYF On-Call Administrator.
- 1.3.12. Facilitation of Medical Consent for Children in the Guardianship of DCYF**
- 1.3.12.1. The Contractor's screeners shall contact the DCYF On-Call Administrator to obtain verbal authorization to secure emergency medical and/or psychiatric treatment when they are contacted by medical providers, seeking consent for treatment of children in DCYF guardianship.
- 1.3.12.2. The Contractor's screeners shall verify, in Bridges, that a child is in DCYF guardianship prior to contacting the DCYF On-Call Administrator for such authorizations. If the Contractor determines the child is not in DCYF guardianship, the Contractor's screeners shall inform the medical provider that authorization must be obtained from a parent or guardian. If the medical provider cannot reach the parent or guardian, the Contractor shall contact the DCYF On-Call Administrator.
- 1.3.12.3. The Contractor's screeners shall contact the DCYF On-Call Administrator who will provide the medical provider with verbal consent for treatment, for a child confirmed to be under DCYF guardianship.
- 1.3.13. DCYF Foster Parent Support**
- 1.3.13.1. The Contractor's screeners shall contact the DCYF On-Call Administrator when a foster parent is calling for support.

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1.3.14. Emergency Placements

- 1.3.14.1. The Contractor's screeners shall take reports from police when emergency placement is needed and coordinate with the DCYF On-Call Supervisor.
- 1.3.14.2. The Contractor's screeners shall assist police and/or the DCYF On-Call Supervisor in locating a home from the list of resources provided by and maintained by DCYF if emergency placement is needed and shall contact the DCYF On-Call Supervisor if an emergency placement home cannot be found.

1.3.15. Baby Safe Haven Notifications

- 1.3.15.1. The Contractor's screeners shall follow procedures outlined in DCYF's assessment policy when the Contractor receives a Safe Haven notification: This policy is available at <http://intranet/policies/procedures/documents/dcyfpolicy1181.pdf>

1.3.16. Special Investigations

- 1.3.16.1. The Contractor's screeners shall respond to reports of abuse or neglect involving residential Treatment Facilities/Institutions or foster homes according to DCYF Intake policy.
- 1.3.16.2. The Contractor's screeners, along with the Contractor's Supervisor, shall determine if an immediate response is required and will document any current safety plan in place.

1.3.17. Runaways

- 1.3.17.1. The Contractor's screener's shall call police, if notified that a child, in DCYF custody or guardianship, is missing or has run away,
- 1.3.17.2. The Contractor's screeners shall immediately report any notifications of missing children or children who have run away to DCYF On-Call Supervisor or Field Administrator, and document all information in Bridges.
- 1.3.17.3. The Contractor's screener's shall notify the DCYF On-Call Supervisor or Field Administrator and document all information in Bridges if notified that a child, in DCYF custody or guardianship, has been located.

1.3.18. Child in Need of Services (CHINS)

- 1.3.18.1. The Contractor's screeners shall screen for any abuse or neglect concerns, create a new referral, and enter all information into Bridges.

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1.3.19. Emergency/Disaster Planning

- 1.3.19.1. The Contractor shall develop and maintain, for the duration of the Agreement, a comprehensive emergency disaster plan to ensure uninterrupted operation of the After-Hours DCYF Central Intake and to ensure that if Bridges is unavailable, due to unforeseen technical emergencies or routine system maintenance breaks, reports can still be made, effectively filed/recorded, and documented.
- 1.3.19.2. The Contractor shall consider assessments no longer part of the screeners' workload in Bridges once approved.

2. Minimum Staff Requirements

- 2.1.1. The Contractor shall provide screeners, supervisors and program directing staff in order to provide timely and accurate services and responses. The Contractor shall:
 - 2.1.1.1. Provide at least two (2) staff available to take calls with immediate designated supervisory support for all shifts, including overnight.
 - 2.1.1.2. Provide at least one (1) supervisor and two (2) screeners on staff, weekdays from 6:30 p.m. to 11:00 p.m.
 - 2.1.1.3. Provide at least one (1) supervisor and one (1) screener with Program Director support from 11:00 p.m. to 7:00 a.m., during high call volume periods.
 - 2.1.1.4. Provide at least two (2) screeners and one (1) supervisor on staff, weekend days from 8:00 a.m. to 7:00 a.m.

2.2. Program Director

- 2.2.1. The Contractor shall ensure the Program Director possesses the following qualifications, including but not limited to:
 - 2.2.1.1. A Master's Degree from a recognized college or university.
 - 2.2.1.2. At least twelve (12) credits hours in any of the following areas:
 - 2.2.1.2.1. Social Work.
 - 2.2.1.2.2. Criminal Justice/Criminology.
 - 2.2.1.2.3. Psychology.
 - 2.2.1.2.4. Counseling.
 - 2.2.1.2.5. Sociology.
 - 2.2.1.2.6. Behavioral Science.
 - 2.2.1.2.7. Human Services or a related field.

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2.2.1.3. A minimum of six (6) years' experience, in any of the following areas:

- 2.2.1.3.1. Social Work.
- 2.2.1.3.2. Criminal Justice/Criminology.
- 2.2.1.3.3. Psychology.
- 2.2.1.3.4. Counseling.
- 2.2.1.3.5. Sociology.
- 2.2.1.3.6. Behavioral Science.
- 2.2.1.3.7. Human Services or a related field

2.2.1.4. Additional four (4) years in a supervisory or management level position in any occupational area. If related to the program area, the supervisory or management experience may count as part of the six years' total experience. Each additional year of approved work experience may be substituted for one year of required formal education at the graduate level only.

2.3. Clinical/Shift Supervisors:

2.3.1. The Contractor shall ensure the Clinical/Shift Supervisor possesses the following qualifications, including but not limited to:

2.3.1.1. Bachelor's degree from a recognized college or university with a major study including but not limited to:

- 2.3.1.1.1. Social Work.
- 2.3.1.1.2. Criminal Justice/Criminology.
- 2.3.1.1.3. Psychology.
- 2.3.1.1.4. Counseling.
- 2.3.1.1.5. Sociology.
- 2.3.1.1.6. Behavioral Science.
- 2.3.1.1.7. Human Services or a related field.

2.3.1.2. A minimum of three (3) years' experience in any of the following areas:

- 2.3.1.2.1. Social Work.
- 2.3.1.2.2. Criminal Justice/Criminology.
- 2.3.1.2.3. Psychology.
- 2.3.1.2.4. Counseling.
- 2.3.1.2.5. Sociology.

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2.3.1.2.6. Behavioral Science.

2.3.1.2.7. Human Services or a related field.

2.3.1.3. Preferably an additional four (4) years plus two (2) years of supervisory experience in any occupational area. If related to the program area, the supervisory experience will count as part of the three (3) years' total experience. Each additional year of approved work experience may be substituted for one (1) year of required formal education.

2.3.1.4. Experience in a management level position involving administration, program planning and evaluation, business management, or related management experience may be counted toward the qualification requirement of supervisory experience.

2.4. Clinical/Shift Supervisors:

2.4.1. The Contractor shall ensure supervisory and or management staff oversee additional management duties, including but not limited to:

2.4.1.1. Staff supervision and scheduling.

2.4.1.2. Staff recruitment.

2.4.1.3. Data tracking and monitoring quality assurance measures.

2.4.1.4. Management of the contract budget.

2.4.1.5. Providing public education regarding the After-Hours Intake process.

2.4.1.6. Monitoring and assisting call screeners while they are taking reports.

2.4.1.7. Supporting screeners in making a preliminary determination about how to screen a report.

2.4.1.8. Initiating requests to the DCYF On-Call Supervisor or Field Administrator.

2.4.2. The Contractor shall ensure supervisory or management staff possess the following qualifications, including but not limited to:

2.4.2.1. A minimum of a Bachelor' degree from a recognized college or university in a human-services related field

2.4.2.2. Experience managing the After-Hours DCYF Central Intake or a call center.

2.4.3. Special Requirements:

2.4.3.1. The Contractor shall ensure all Clinical/Shift Supervisors successfully participate in a structured interview measuring possession of areas including but not limited to:

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- 2.4.3.1.1. Knowledge of child abuse and neglect and crisis management.
- 2.4.3.1.2. Skills and abilities identified as necessary for satisfactory job performance.
- 2.4.3.2. The Contractor shall ensure Clinical/Shift Supervisors successfully complete the training requirements outlined in Section 4 below.
- 2.4.3.3. The Contractor shall ensure Clinical/Shift Supervisors upon completion of initial training, must complete ongoing training as outlined in Section 4 below.

2.5. Screeners

2.5.1. The Contractor shall ensure screeners possess the following qualifications that include but are not limited to:

- 2.5.1.1. Associates or Bachelor's degree from a recognized college or university in a human services related field; or
- 2.5.1.2. Associates or Bachelor's degree with at least twelve (12) courses or thirty-six (36) credit hours including but not limited to:
 - 2.5.1.2.1. Social Work.
 - 2.5.1.2.2. Criminal Justice/Criminology.
 - 2.5.1.2.3. Psychology.
 - 2.5.1.2.4. Counseling.
 - 2.5.1.2.5. Sociology.
 - 2.5.1.2.6. Behavioral Science.
 - 2.5.1.2.7. Human Services or a related field.

2.5.2. The Contractor shall ensure screener staff possess at a minimum the following experience, including but not limited to:

- 2.5.2.1. Associates Degree in a human services related field.
- 2.5.2.2. Two (2) years' experience in Human Services at or above a paraprofessional or technician level.

2.5.3. Special Requirements:

2.5.3.1. Contractor's screeners shall be trained in how to make necessary screening decisions based on DCYF practice and policy.

2.6. Additional Employment and Hiring Requirements for All Staff

2.6.1. The Contractor shall ensure all applicants for employment meet the following requirements, including but not limited to:

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- 2.6.1.1.1. Participating in a structured interview measuring possession of knowledge, skills and abilities identified as necessary for satisfactory job performance.
 - 2.6.1.1.2. Completing the training requirements outlined in Section 4, Orientation and Training.
 - 2.6.1.1.3. Proficiency in Microsoft outlook/computer proficiency.
 - 2.6.1.1.4. Training in how to make necessary screening decisions based on DCYF practice and policy.
- 2.6.2. The Contractor shall obtain, at their expense, a Criminal Background Check for all staff, including volunteers, providing direct services to clients under the Agreement. The Contractor shall release the results to the Department to ensure no convictions for the following crimes:
- 2.6.2.1. A felony for child abuse or neglect, spousal abuse, and any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 2.6.2.2. A violent or sexually-related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult; or
 - 2.6.2.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years.
- 2.6.3. The Contractor shall monitor the performance of employees and conduct frequent reviews to ensure work quality and to address performance issues.
- 2.6.4. The Contractor shall ensure all staff have DCYF Central Registry Checks and DHHS Bureau of Elderly and Adult Services (BEAS) checks completed prior to providing services.
- 2.6.5. The Contractor shall ensure that all staff adhere to New Hampshire statutes governing child protection confidentiality and DCYF's Professionalism and Ethics Policy.
- 2.6.6. The Contractor shall obtain references from State of New Hampshire DHHS Human Resources when hiring any applicant who is currently, or has previously been an employee or intern of DHHS/DCYF if necessary;
- 2.6.7. The Contractor shall ensure that vacancies are filled within a timely manner and by a candidate who meets the requirements stated in this Agreement, to ensure that there is no lapse in ongoing service to the community.

3. Routine System and Maintenance

- 3.1. The Contractor understands and agrees that planned routine system maintenance breaks occur:

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- 3.1.1. Twice per calendar year, from Friday at 5:00 p.m. through Monday at 8:00 a.m.; and once per week from Sunday at 11:00 p.m. through Monday at 5:00 a.m.
- 3.1.2. The Contractor shall maintain notes on a HIPAA compliant terminal server housed onsite in NH during planned routine system maintenance.
- 3.1.3. The Contractor shall ensure that all reports of child abuse and neglect can be received, documented, and tracked in an event of unforeseen technical emergencies such as power outages by recording intake on a HIPAA compliant laptop that will store information until the BRIDGES system is back online, or until the Contractor's staff can be moved to an alternative services location such as the NH home office, that has access to BRIDGES.

4. Orientation and Training

- 4.1. The Contractor shall ensure that all Contractor staff complete pre-service training requirements, provided by DCYF, prior to starting independent coverage of After-Hours DCYF Central Intake.
- 4.2. The Contractor shall ensure staff availability for pre-service training during traditional business hours.
- 4.3. The Contractor shall ensure that staff complete a minimum of ten (10) days of pre-service training including, but not limited to:
 - 4.3.1. One (1) Day DCYF Coordinated Orientation;
 - 4.3.2. A minimum of one (1) day long DCYF Coordinated training of DCYF Policy and Practice;
 - 4.3.3. One (1) Day DCYF Coordinated DCYF Intake Policy and Practice/how to make necessary screening decisions;
 - 4.3.4. One (1) Day DCYF Coordinated Bridges training consisting of general competency and intake specific competency; and
 - 4.3.5. Participate in Field Training at DCYF Central Intake Unit for a minimum of ten (10) days as a component of screener pre-service training.
 - 4.3.6. The Contractor shall ensure all staff are provided ongoing training, which consists of a minimum of four (4) days annually for all staff to remain current with DCYF policy and practice; these trainings may include DCYF staff trainings.
 - 4.3.7. The Contractor shall collaborate with the Department to determine the applicable amount of training time and if additional training is needed prior to answering phones for each new staff member.
 - 4.3.8. The Contractor shall maintain documentation of completed staff training.

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4.3.9. The Contractor shall provide to the Department copies of all policies and guidelines for staff upon request.

5. Exhibits Incorporated

- 5.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 5.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 5.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

6. Reporting Requirements

The Contractor shall submit quarterly reports to the Department within fifteen (15) days following the reporting period, to ensure the efficiency, decision making and report quality. Topics include but are not limited to:

- 6.1. Volume of calls (wait time, talk time, and missed calls).
- 6.2. Percentage of screened in reports.
- 6.3. Number of community referrals for screen out reports.
- 6.4. Percentage of quality reports as scored by Exhibit B-1, Central Intake Report Quality tool, which is attached hereto and incorporated by reference herein.

7. Performance Measures

7.1. The Contractor shall work with the Department to establish baseline performance indicators within three (3) months of the contract effective date. Monthly performance targets shall be developed based on the baseline data and monthly reports on the relevant metrics provided by the Contractor.

The Department will monitor Contractor performance by a set of performance indicators to measure call volume, time of call, hold time, dropped calls, and other key operational metrics. The Contractor must have a call management system or software that can capture and report these data elements as indicated below and in Section 7.2. Table 1.

- 7.1.1. 50% decrease reported in the wait time for all callers
- 7.1.2. 80% decrease in overall missed call received after hours
- 7.1.3. 80 percent of calls are answered within 5 minutes
- 7.1.4. 80% of all screened out calls have received community referral recommendations

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7.1.5. 80% of all Central Intake Reports reviewed have a minimum score of ten (10).

7.2. Table 1

Category	Key Performance Metrics
General	<ul style="list-style-type: none"> • Volume of reports • Volume of informational calls • Volume of calls from foster parents
Efficiency	<ul style="list-style-type: none"> • Average/Median time to process a report • Average hold time for caller/reporters • Number of dropped calls
Decision Making	<ul style="list-style-type: none"> • Screen-in rate (i.e., how frequently reports are screened in for assessment) • % of reports screened in at each response priority level (i.e., how urgently DCYF needs to see the alleged victim face-to-face)
Report Quality	<ul style="list-style-type: none"> • Report scores on standardized qualitative continuous quality improvement tool (developed by DCYF central intake)

7.3. The Contractor shall actively collaborate and meet with the Department on a minimal bi-weekly basis to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.

7.4. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.

7.5. Where applicable, the Contractor shall collect and share other data with the Department in a format specified by the Department.

8. Additional Terms

8.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

8.2.1. The Contractor shall submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with

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limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

8.3. Credits and Copyright Ownership

- 8.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement shall include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 8.3.2. All materials produced or purchased under the Agreement shall have prior approval from the Department before printing, production, distribution or use.
- 8.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 8.3.3.1. Brochures.
 - 8.3.3.2. Resource directories.
 - 8.3.3.3. Protocols or guidelines.
 - 8.3.3.4. Posters.
 - 8.3.3.5. Reports.
- 8.3.4. The Contractor shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

9. Records

- 9.1. The Contractor shall keep records that include, but are not limited to:
 - 9.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 9.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by

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the Department.

- 9.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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Central Intake Report Quality Tool

Criteria	Definition	Examples of this criteria	Scoring
Information and Decision Making			
Complete	<i>Complete reports give DOs as much relevant, accurate information as possible</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Includes all details relevant to understanding the situation and helping the field respond are included <ul style="list-style-type: none"> o Demographic Info (address, all phone #s, DOB's, etc.) o current location of child o The right people identified (all children in family, absent parents asked about, perpetrators) Directions: all 3 of these must be checked for the overall item to be checked. <input type="checkbox"/> Appears questions were asked to get the needed information (even if key detail unknown by reporter) <input type="checkbox"/> Explains sequence of how reporter came to know the info. <input type="checkbox"/> Clarifies when reporter is correct/incorrect (e.g., mom's boyfriend referred to as father when not) <input type="checkbox"/> References if there are any related assessments (currently open/split/etc.) <p>For every item not checked, please explain:</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Met (Meets all criteria)2 <input type="checkbox"/> Partially Met (meets at least 3 criteria) 1 <input type="checkbox"/> Not met 0
Objective	<i>Objective reports provide "just the facts" and refrain from shading into opinion</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Writes objective statements. Avoid subjectivity or inference <input type="checkbox"/> Obtains factual details instead of subjective impressions (For example: <ul style="list-style-type: none"> • Asks reporters to describe what home looks like, not just stop at "home was dirty" • Explains how reporter came to know the information) <p>For every item not checked, please explain:</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Met (Meets all criteria)2 <input type="checkbox"/> Partially Met (meets at least 1 criteria) 1 <input type="checkbox"/> Not met 0
Screening and allegation decisions	<i>Content in the report supports the decision to screen-in or out as well as the allegation selected based on policy</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Focuses on impact on all children/victims <input type="checkbox"/> Provides clear rationale for the decision to SI/SO based on key components of the specific allegation. (For example: <ul style="list-style-type: none"> • Caretaker substance abuse: how was child's supervision/care affected, was there another sober caregiver? • Med. neglect: condition, impact? • Ed. neglect: actions school has taken?) <input type="checkbox"/> Identifies allegations that reflect policy based on narrative <input type="checkbox"/> Selects allegations only when they meet screening threshold <p>For every item not checked, please explain:</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Met (Meets all criteria)2 <input type="checkbox"/> Partially Met (meets at least 2 criteria) 1 <input type="checkbox"/> Not met 0

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Response Priority	<i>Content in the report supports response priority level</i>	<input type="checkbox"/> The details in the referral support the response priority level <ul style="list-style-type: none"> <input type="checkbox"/> Follows trees accurately <input type="checkbox"/> Utilizes overrides appropriately Directions: both of these must be checked for the overall item to be checked.	<input type="checkbox"/> Met 2 <input type="checkbox"/> Not Met0
Structure and Clarity			
Clear	<i>Clear reports are well-structured, easy to read and understand. Easy for DOs to quickly find and use information</i>	<input type="checkbox"/> Begins with a 1-2 sentence summary of the report (incl. names and ages of those in household, primary concern) <input type="checkbox"/> Highlights the primary concern or allegation(s), particularly when there is a lot of info or people in the report <input type="checkbox"/> Breaks narrative into paragraphs (For example: separate police reports, CCs onto own lines) <input type="checkbox"/> Avoids redundancy <input type="checkbox"/> Utilizes grammar that is clear & concise <input type="checkbox"/> Uses Pronouns/names used in a way that avoids confusion	<input type="checkbox"/> Meets criteria (Meets all criteria)2 <input type="checkbox"/> Partially Met (meets @ least 3 criteria) 1 <input type="checkbox"/> Does not meet criteria0

Overall Score

Add up scores and each assessment gets a rating out of 2 possible points.

	Assess. 1	Assess. 2	Assess. 3	Assess. 4	Assess. 5	Assess. 6	Assess. 7	Assess. 8	Total
complete	2								2
objective	2								2
allegations	2								2
Response priority	2								2
clear	2								2
total	10								10

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**New Hampshire Department of Health and Human Services
After Hours DCYF Central Intake**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds.
2. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line item, as specified in Exhibit C-1, Budget Sheet.
3. The Contractor shall submit an invoice in a form satisfactory to the Department by the fifteenth (15th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month, as well as supporting cost documentation, which includes, but is not limited to, time sheets, payroll records, receipts, and other proof of payment, as applicable. The Contractor shall ensure the invoice is completed, dated and returned to the Department, along with sufficient supporting cost documentation, in order to initiate payment.
4. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to DCYFInvoices@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager, DCYF
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
5. The Department shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice.
6. The final invoice shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
8. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.
9. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Agreement may be withheld, in whole or in part, in the event of non-compliance with any federal or state law, rule or regulation applicable to the services provided, or if the said services have not been satisfactorily completed in accordance with the terms and conditions of this Agreement.
10. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without

**New Hampshire Department of Health and Human Services
After Hours DCYF Central Intake**

EXHIBIT C

obtaining approval of the Governor and Executive Council, if needed and justified.

11. Audits

11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:

11.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

11.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.

11.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

11.4. Any Contractor that receives an amount equal to or greater than \$250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Contractor is high-risk.

11.5. In addition to, and not in any way in limitation of obligations of this Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under this Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget Sheet

New Hampshire Department of Health and Human Services

Bidder Name: The Home for Little Wanderers, Inc.

Budget Request for: After Hours DCYF Central Intake

Budget Period: July 1, 2021 to June 30, 2022 (SFY 2022)

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 348,394.00	\$ 33,321.00	\$ 381,715.00	\$ -	\$ -	\$ -	\$ 348,394.00	\$ 33,321.00	\$ 381,715.00
2. Employee Benefits	\$ 90,583.00	\$ 9,024.00	\$ 99,607.00	\$ -	\$ -	\$ -	\$ 90,583.00	\$ 9,024.00	\$ 99,607.00
3. Consultants	\$ -	\$ 5,554.00	\$ 5,554.00	\$ -	\$ -	\$ -	\$ -	\$ 5,554.00	\$ 5,554.00
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 6,000.00	\$ 1,388.00	\$ 7,388.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 1,388.00	\$ 7,388.00
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 3,100.00	\$ -	\$ 3,100.00	\$ -	\$ -	\$ -	\$ 3,100.00	\$ -	\$ 3,100.00
6. Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ 6,248.00	\$ 6,248.00	\$ -	\$ -	\$ -	\$ -	\$ 6,248.00	\$ 6,248.00
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 12,800.00	\$ 348.00	\$ 13,148.00	\$ -	\$ -	\$ -	\$ 12,800.00	\$ 348.00	\$ 13,148.00
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ 3,471.00	\$ 3,471.00	\$ -	\$ -	\$ -	\$ -	\$ 3,471.00	\$ 3,471.00
Insurance	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -	\$ -	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ 5,554.00	\$ 5,554.00	\$ -	\$ -	\$ -	\$ -	\$ 5,554.00	\$ 5,554.00
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overhead	\$ -	\$ 4,510.00	\$ 4,510.00	\$ -	\$ -	\$ -	\$ -	\$ 4,510.00	\$ 4,510.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 465,877.00	\$ 69,418.00	\$ 535,295.00	\$ -	\$ -	\$ -	\$ 465,877.00	\$ 69,418.00	\$ 535,295.00

Indirect As A Percent of Direct

14.9%

Contractor Initials DB
73

Date 6/10/2021

**New Hampshire Department of Health and Human Services
Exhibit D**



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

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New Hampshire Department of Health and Human Services
Exhibit D

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

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

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

Vendor Name:

6/10/2021
Date

DocuSigned by:

 859E889E0000103
 Name: Thomas L. Durling
 Title: CFO

Vendor Initials 
 Date 6/10/2021



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Vendor Name:

6/10/2021

Date

DocuSigned by:

Thomas L. Durling

Name: Thomas L. Durling

Title: CFO

DS
TD

Vendor Initials

6/10/2021

Date



New Hampshire Department of Health and Human Services
Exhibit F

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

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**New Hampshire Department of Health and Human Services
Exhibit F**

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name:

6/10/2021
Date

DocuSigned by:
Thomas L. Durling
Name: Thomas L. Durling
Title: CFO

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TD
Contractor Initials
Date 6/10/2021

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

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

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

Exhibit G

Contractor Initials DS
TD

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



**New Hampshire Department of Health and Human Services
Exhibit G**

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

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

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name:

6/10/2021
Date

DocuSigned by:
Thomas L. Durling
Name: Thomas L. Durling
Title: CFO

Exhibit G

Contractor Initials DS
TD

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name:

6/10/2021

Date

DocuSigned by:
Thomas L. Durling
85DEFC05CC004B5
Name: Thomas L. Durling
Title: CFO



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

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 Health Insurance Portability Act
 Business Associate Agreement
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- I. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

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

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
- I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business



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Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



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- pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.
- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
 - g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
 - k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
 - l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

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Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) **Obligations of Covered Entity**

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) **Termination for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) **Miscellaneous**

- a. **Definitions and Regulatory References.** All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. **Amendment.** Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. **Data Ownership.** The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. **Interpretation.** The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

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Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

The Home for Little Wanderers

The State

Name of the Contractor

Joseph E. Ribsam, Jr.

Thomas L. Durling

Signature of Authorized Representative

Signature of Authorized Representative

Joseph E. Ribsam, Jr.

Thomas L. Durling

Name of Authorized Representative
Director

Name of Authorized Representative

CFO

Title of Authorized Representative

Title of Authorized Representative

6/15/2021

6/10/2021

Date

Date

New Hampshire Department of Health and Human Services
Exhibit J



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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

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

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

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

Contractor Name:

6/10/2021

Date

DocuSigned by:

Thomas L. Durling

Name: Thomas L. Durling

Title: CFO

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Contractor Initials

6/10/2021

Date



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

1. The DUNS number for your entity is: 0795272710000

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

X NO _____ YES

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

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

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

_____ NO _____ YES

If the answer to #3 above is YES, stop here

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

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

Name: _____	Amount: _____

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Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

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Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

State of New Hampshire

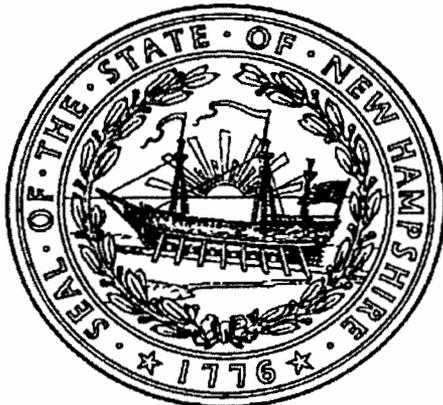
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that THE HOME FOR LITTLE WANDERERS, INC is a Massachusetts Nonprofit Corporation registered to transact business in New Hampshire on January 11, 2021. 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: **860045**

Certificate Number: **0005381835**



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 15th day of June A.D. 2021.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

Deborah Gray

I, _____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of The Home for Little Wanderers, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on June 15, 2020, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Lesli Suggs, President & CEO and Thomas L. Durling, CFO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Home for Little Wanderers, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 5/12/2021

Deborah E. Gray
Signature of Elected Officer

Name: Deborah Gray

Title: Secretary, Board of Directors, The Home for Little Wanderers, Inc.



HOMEFOR-05

CWOODSIDE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
5/21/2021

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 600 Longwater Drive Norwell, MA 02061-9146	CONTACT NAME: Sandra Leary PHONE (A/C, No., Ext): (781) 792-3297 FAX (A/C, No.): E-MAIL ADDRESS: sandra.leary@hubinternational.com																					
INSURED Home for Little Wanderers 10 Guest Street Brighton, MA 02135-4554	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td style="width: 80%;">INSURER A : Philadelphia Indemnity Insurance Company</td> <td colspan="2" style="text-align: center;">18058</td> </tr> <tr> <td>INSURER B :</td> <td colspan="2"></td> </tr> <tr> <td>INSURER C :</td> <td colspan="2"></td> </tr> <tr> <td>INSURER D :</td> <td colspan="2"></td> </tr> <tr> <td>INSURER E :</td> <td colspan="2"></td> </tr> <tr> <td>INSURER F :</td> <td colspan="2"></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A : Philadelphia Indemnity Insurance Company	18058		INSURER B :			INSURER C :			INSURER D :			INSURER E :			INSURER F :		
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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	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2200065	11/1/2020	11/1/2021	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000
							MED EXP (Any one person)	\$ 20,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 3,000,000
							PRODUCTS - COMP/OP AGG	\$ 3,000,000
								\$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY Comp ded: \$1000 Coll ded: \$1000			PHPK2200066	11/1/2020	11/1/2021	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB744228	11/1/2020	11/1/2021	EACH OCCURRENCE	\$ 10,000,000
							AGGREGATE	\$ 10,000,000
								\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE	OTH-ER
A	Professional Liabili			PHPK2200065	11/1/2020	11/1/2021	\$3 million Aggregate	
A	Commercial Property			PHPK2200065	11/1/2020	11/1/2021	Blanket Buildings 51,091,868	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 A&M Liability included in the General Liability policy noted above

CERTIFICATE HOLDER

CANCELLATION

State of NH Department of Health and Human Services 129 Pleasant Street Concord, NH 03301-3857	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
---	---



ADDITIONAL REMARKS SCHEDULE

AGENCY HUB International New England		License # 1780862	NAMED INSURED Home for Little Wanderers 10 Guest Street Brighton, MA 02135-4554
POLICY NUMBER SEE PAGE 1			
CARRIER SEE PAGE 1	NAIC CODE SEE P 1	EFFECTIVE DATE: SEE PAGE 1	

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
 FORM NUMBER: **ACORD 25** FORM TITLE: **Certificate of Liability Insurance**

Abuse & Molestion Liability coverage included in GL Policy



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

06/17/2021

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 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 HUB INTERNATIONAL NEW ENGLAND LLC 600 LONGWATER DRIVE NORWELL MA 02061	CONTACT NAME: Diane Kulick PHONE (A/C, No, Ext): (978) 661-6645 E-MAIL ADDRESS: diane.kulick@hubinternational.com	FAX (A/C, No):
	INSURER(S) AFFORDING COVERAGE	
INSURED THE HOME FOR LITTLE WANDERERS INC 10 GUEST STREET BRIGHTON MA 02135	INSURER A: AIM MUTUAL INS CO	NAIC # 33758
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 666391

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.

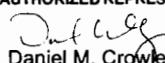
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			N/A			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 <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS			N/A			COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB EXCESS LIAB OCCUR CLAIMS-MADE DED RETENTION \$			N/A			EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A	N/A	AWC40070335192021A	01/01/2021	01/01/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
				N/A			

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

Workers' Compensation benefits will be paid to Massachusetts employees only. Pursuant to Endorsement WC 20 03 06 B, no authorization is given to pay claims for benefits to employees in states other than Massachusetts if the insured hires, or has hired those employees outside of Massachusetts.

This certificate of insurance shows the policy in force on the date that this certificate was issued (unless the expiration date on the above policy precedes the issue date of this certificate of insurance). The status of this coverage can be monitored daily by accessing the Proof of Coverage - Coverage Verification Search tool at www.mass.gov/lwd/workers-compensation/investigations/.

CERTIFICATE HOLDER**CANCELLATION**

State of NH Department of Health and Human Services 129 Pleasant Street 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  Daniel M. Crowley, CPCU, Vice President - Residual Market - WCRIBMA
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Mission Statement: To help vulnerable children and their families build permanent, positive change.

The Home for Little Wanderers helps build stable lives and hopeful futures for vulnerable children. Through a wide range of innovative community-based and residential programs, we ensure the emotional, social, educational, and physical well-being of more than 15,000 children and families each year. These children are often society's most at-risk, many experiencing abuse, neglect or trauma, and a disrupted family life. Our dedicated team of skilled professionals ensures that each child has safe surroundings, loving relationships, and a secure path toward tomorrow. As the oldest child welfare agency in America, we have maintained this commitment for more than 200 years. Because every child deserves happiness, and no child should go through life alone.

The Home was established in 1799 and is headquartered in Boston. In April 2020, Wediko successfully merged with The Home. The merger brings together two organizations with long and rich histories of service to vulnerable children and families. Established in 1934, Wediko works with students who have faced repeated obstacles in their lives due to a broad spectrum of social, emotional, behavioral, and learning challenges. With this growth, the Home now has programs in Massachusetts, New Hampshire, and New York, providing care and support for children from birth to age 26 through over twenty-five innovative programs including, Foster Care and Adoption, Behavioral Health and Clinical Services, Residential Care, Special Education Care and Young Adult Programs. We are one of the first to open a LGBTQ+ group home and the largest provider of mental health services in Boston Public Schools.

The Home partners with state agencies, private organizations, medical providers, court systems, and other community agencies to ensure our clients' needs are met. We are dedicated to meeting those needs and delivering services at the home, in the community or at our facilities and aim to support clients to thrive after services have concluded.

Financial Statements
The Home for Little Wanderers
June 30, 2020 and 2019



THE HOME FOR LITTLE WANDERERS

Financial Statements

Table of Contents

Financial Statements:

Independent Auditors' Report	1-2
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7-26



Mayer Hoffman McCann P.C.
500 Boylston Street ■ Boston, MA 02116
Main: 617.761.0600 ■ Fax: 617.761.0601
www.cbiz.com/newengland

Independent Auditors' Report

The Board of Directors
The Home for Little Wanderers
Boston, Massachusetts

We have audited the accompanying financial statements of The Home for Little Wanderers (the "Home"), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Home for Little Wanderers as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 1 to the financial statements, in 2020, the Home adopted Accounting Standards Update ("ASU") No. 2014-09, *Revenue from Contracts with Customers*, ASU No. 2018-08, *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* and ASU No. 2016-18, *Statement of Cash Flows, Restricted Cash*. Our opinion is not modified with respect to these matters.

Maye Heyman McCann P.C.

February 12, 2021
Boston, Massachusetts

THE HOME FOR LITTLE WANDERERS

Statements of Financial Position

June 30,

	2020	2019
Assets		
Current assets:		
Cash and cash equivalents	\$ 886,509	\$ 200,784
Cash - restricted funds	79,954	56,394
Accounts receivable, net of allowance for doubtful accounts of \$722,791 and \$108,236 at June 30, 2020 and 2019, respectively	6,664,498	3,482,186
Contributions and grants receivable, net	219,043	243,543
Investment income receivable	31,180	44,186
Investments	3,700,000	3,800,000
Prepaid expenses and other current assets	<u>922,740</u>	<u>1,221,843</u>
Total current assets	12,503,924	9,048,936
Contributions and grants receivable, net	17,858	34,988
Investments	67,294,656	79,903,069
Beneficial interest in perpetual trusts	13,456,073	13,605,448
Property, plant and equipment, net	<u>40,936,866</u>	<u>32,746,522</u>
Total assets	<u>\$ 134,209,377</u>	<u>\$ 135,338,963</u>
Liabilities and Net Assets		
Current liabilities:		
Line of credit	\$ 4,324,456	\$ 7,269,180
Current portion of long-term debt	1,127,032	500,000
Accounts payable, accrued expenses, and other current liabilities	7,187,609	5,004,405
Client funds	<u>56,909</u>	<u>49,029</u>
Total current liabilities	12,696,006	12,822,614
Long-term debt, net of current portion	19,753,638	15,271,117
Other liabilities	<u>701,185</u>	<u>575,208</u>
Total liabilities	<u>33,150,829</u>	<u>28,668,939</u>
Net assets:		
Without donor restrictions	51,898,531	55,286,716
With donor restrictions	<u>49,160,017</u>	<u>51,383,308</u>
Total net assets	<u>101,058,548</u>	<u>106,670,024</u>
Total liabilities and net assets	<u>\$ 134,209,377</u>	<u>\$ 135,338,963</u>

THE HOME FOR LITTLE WANDERERS

Statements of Activities

Years Ended June 30,

	2020			2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support:						
Program revenue	\$ 39,740,561	\$ -	\$ 39,740,561	\$ 34,227,953	\$ -	\$ 34,227,953
Contributions	6,663,272	2,046	6,665,318	5,711,260	456,849	6,168,109
Utilization of board approved spending policy	3,800,000	-	3,800,000	3,700,000	-	3,700,000
In-kind revenue	94,856	-	94,856	100,582	-	100,582
Other operating revenue	9,214	-	9,214	48,777	-	48,777
Net assets released from restrictions	138,887	(138,887)	-	811,024	(811,024)	-
Total revenues and other support	50,446,790	(136,841)	50,309,949	44,599,596	(354,175)	44,245,421
Operating expenses:						
Programs	46,549,847	-	46,549,847	42,667,813	-	42,667,813
Administrative and general	7,946,129	-	7,946,129	7,135,998	-	7,135,998
Fundraising	2,017,081	-	2,017,081	2,245,313	-	2,245,313
Total operating expenses	56,513,057	-	56,513,057	52,049,124	-	52,049,124
Change in net assets from operations	(6,066,267)	(136,841)	(6,203,108)	(7,449,528)	(354,175)	(7,803,703)
Non-operating income (expense):						
Net investment return	900,318	572,704	1,473,022	2,416,088	1,781,522	4,197,610
Board approved spending policy appropriation	(1,071,122)	(2,728,878)	(3,800,000)	(1,173,151)	(2,526,849)	(3,700,000)
Bequests	269,044	-	269,044	615,420	-	615,420
Contributions	-	-	-	-	157,260	157,260
Other non-operating expenses	(41,054)	-	(41,054)	(65,214)	-	(65,214)
Total non-operating income (expense)	57,186	(2,156,174)	(2,098,988)	1,793,143	(588,067)	1,205,076
Change in net assets before changes related to acquisition of Wediko	(6,009,081)	(2,293,015)	(8,302,096)	(5,656,385)	(942,242)	(6,598,627)
Inherent contribution in acquisition of Wediko	2,620,896	69,724	2,690,620	-	-	-
Change in net assets	(3,388,185)	(2,223,291)	(5,611,476)	(5,656,385)	(942,242)	(6,598,627)
Net assets, beginning of year	55,286,716	51,383,308	106,670,024	60,943,101	52,325,550	113,268,651
Net assets, end of year	\$ 51,898,531	\$ 49,160,017	\$ 101,058,548	\$ 55,286,716	\$ 51,383,308	\$ 106,670,024

See accompanying notes to the financial statements.

THE HOME FOR LITTLE WANDERERS

Statements of Functional Expenses

Years Ended June 30,

	2020				2019			
	Programs	Administrative and General	Fundraising	Totals	Programs	Administrative and General	Fundraising	Totals
Operating expenses:								
Salaries and wages	\$ 28,639,646	\$ 3,662,533	\$ 1,007,817	\$ 33,309,996	\$ 25,963,026	\$ 3,264,089	\$ 1,003,578	\$ 30,230,693
Payroll taxes and employee benefits	6,951,797	933,154	249,472	8,134,423	6,562,360	865,439	255,948	7,683,747
Total salaries and related benefits	35,591,443	4,595,687	1,257,289	41,444,419	32,525,386	4,129,528	1,259,526	37,914,440
Depreciation and amortization	1,831,523	260,484	34,467	2,126,474	1,750,797	274,561	47,725	2,073,083
Equipment repairs and replacements	1,972,434	560,339	96,767	2,629,540	1,645,261	262,815	73,985	1,982,061
Client expenses	1,213,338	-	655	1,213,993	1,321,855	-	-	1,321,855
Professional fees	143,021	930,872	37,521	1,111,414	125,633	898,262	8,822	1,032,717
Rent	786,849	382,750	106,741	1,276,340	857,949	387,667	110,205	1,355,821
Food and other program supplies	1,369,104	42,110	163	1,411,377	971,322	35,191	4,020	1,010,533
Utilities	992,819	65,326	12,867	1,071,012	914,478	67,458	15,792	997,728
Transportation	370,693	41,499	5,556	417,748	519,877	43,650	9,423	572,950
Insurance	642,904	123,957	16,329	783,190	515,694	96,411	14,632	626,737
Other expenses	251,185	249,792	34,543	535,520	388,243	156,592	25,866	570,701
Office expense	95,182	184,827	216,110	496,119	18,950	185,667	239,610	444,227
Contracted services	342,870	212,600	6,016	561,486	185,883	288,444	39,541	513,868
Interest	504,022	284,372	-	788,394	486,866	302,856	-	789,722
Bad debts	281,664	-	775	282,439	299,895	-	12,500	312,395
Special events	10,262	83	188,726	199,071	-	1,295	375,389	376,684
Advertising	149,584	11,431	2,556	163,571	77,396	5,601	8,277	91,274
Subcontracted direct services	950	-	-	950	62,328	-	-	62,328
Total operating expenses	46,549,847	7,946,129	2,017,081	56,513,057	42,667,813	7,135,998	2,245,313	52,049,124
Non-operating expenses:								
Other non-operating expenses	-	41,054	-	41,054	-	65,214	-	65,214
Total non-operating expenses	-	41,054	-	41,054	-	65,214	-	65,214
Total expenses	\$ 46,549,847	\$ 7,987,183	\$ 2,017,081	\$ 56,554,111	\$ 42,667,813	\$ 7,201,212	\$ 2,245,313	\$ 52,114,338

See accompanying notes to the financial statements.

THE HOME FOR LITTLE WANDERERS

Statements of Cash Flows

Years Ended June 30,

	2020	2019
Cash flows from operating activities:		
Change in net assets before changes related to acquisition of Wediko	\$ (8,302,096)	\$ (6,598,627)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	2,124,675	2,073,083
Amortization of debt issuance costs	4,562	18,071
Net (gain) loss on sales/disposals of property and equipment	-	21,320
Realized and unrealized gain from investments	581,561	(1,372,203)
Donated securities	58,452	(42,312)
Proceeds from sales of donated securities	(58,452)	42,312
Bad debt expense	282,439	312,394
Change in:		
Accounts receivable	(1,372,304)	(244,225)
Contributions and grants receivable	41,630	51,340
Investment income receivable	13,006	3,388
Prepaid expenses and other current assets	387,966	(120,075)
Accounts payable, accrued expenses, and other current liabilities	690,742	(1,592,954)
Client funds	7,880	19,602
Other liabilities	125,977	24,232
	<u>(5,413,962)</u>	<u>(7,404,654)</u>
Net cash used in operating activities		
Cash flows from investing activities:		
Proceeds from sale of investments	(33,123,000)	43,710,298
Purchase of investments	45,399,227	(36,489,100)
Purchases of property and equipment	(2,120,702)	(3,419,217)
Proceeds from sale of property and equipment	-	649,048
Cash assumed from acquisition of Wediko	663,014	-
	<u>10,818,539</u>	<u>4,451,029</u>
Net cash provided by investing activities		
Cash flows from financing activities:		
Net borrowings under line of credit	(4,020,511)	(212,220)
Debt issuance costs	(103,246)	-
Proceeds from borrowings of long-term debt	-	3,535,734
Repayment of long-term debt	(571,535)	(485,000)
	<u>(4,695,292)</u>	<u>2,838,514</u>
Net cash provided by (used in) financing activities		
Net change in cash and cash equivalents	709,285	(115,111)
Cash, cash equivalents and restricted cash, beginning	<u>257,178</u>	<u>372,289</u>
Cash, cash equivalents and restricted cash, ending	\$ <u>966,463</u>	\$ <u>257,178</u>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ <u>789,025</u>	\$ <u>643,689</u>
Non-cash investing activities - purchase of property and equipment	\$ <u>-</u>	\$ <u>24,502</u>

See Note 12 for additional non-cash investing activities related to the acquisition of Wediko.

See accompanying notes to the financial statements.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 1 - Nature of Activities and Significant Accounting Policies

Nature of Activities

The Home for Little Wanderers (the "Home") is a Massachusetts based not-for-profit organization whose mission is to ensure the healthy behavioral, emotional, social, and educational development and physical well-being of children and families living in at-risk circumstances.

The Home acquired Wediko Children's Services, Inc. ("Wediko"), an unrelated not-for-profit organization, on February 4, 2020 (See Note 12). Wediko provides comprehensive mental health treatment and special education services for children struggling with emotional, behavioral and learning issues. The Home is the sole member of Wediko. No consideration was paid by the Home as part of the acquisition.

A summary of significant accounting policies follows:

Classification and Reporting of Net Assets

The financial statements of the Home have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America which requires that information regarding its financial position and activities are reported based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for general use and not subject to donor restrictions. The Board of Directors has designated amounts from net assets without donor restrictions to function as endowment. Net assets without donor restrictions also include the investment in property, plant and equipment, net of accumulated depreciation and related debt.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature that may or will be met, either by the passage of time or the events specified by the donor. Other donor-imposed restrictions are perpetual in nature, in which the donor stipulates that resources be maintained in perpetuity. Restrictions that are permanent in nature may also include investment earnings on certain investments as stipulated by donor restrictions, as well as gains and losses from beneficial interests in perpetual trusts. Unexpended gains on endowments are also included in this category until appropriated for expenditure by the Board.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Home considers all highly liquid investments purchased with a maturity date of three months or less to be cash equivalents. Cash and cash equivalents held by investment managers are considered part of investments.

The Home maintains its cash in bank deposit accounts that, at times, may exceed federally insured limits. The Home has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

Accounts Receivable

The Home records accounts receivable at estimated net realizable value when there is an unconditional right to consideration. Accounts receivable consist primarily of amounts related to grants and contracts from state and local governments and amounts due from third-party payor sources. Grants and contracts receivable are carried at the original invoice amount less amounts covered by other sources.

Management estimates the allowance for doubtful accounts based on history of collections and knowledge acquired about specific terms. Accounts receivable are written off when deemed uncollectible. Recoveries of accounts receivable previously written off are recorded when received. An account is considered uncollectible when all efforts to collect the account have been exhausted. Interest is not charged on accounts receivable.

Investments

Investments are carried at fair value. Fair value is determined as per the fair value measurements policy in this section.

Net investment return (loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses. Investment returns are allocated ratably to the funds that underlie the investments.

Fair Value Measurements

The Home reports required types of financial instruments in accordance with the fair value standards of accounting. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. In addition, the Home reports certain investments using the net asset value ("NAV") per share as determined by investment managers under the so called "practical expedient."

The practical expedient allows NAV per share to represent fair value for reporting purposes when the criteria for using this method are met.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – inputs are quoted prices in active markets for identical assets or liabilities that the Home has the ability to access at measurement date.

Level 2 – inputs are other than quoted prices included in Level 1 that are either directly or indirectly observable.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

Fair Value Measurements (Continued)

Level 3 – inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level of input that is significant to the fair value measurement in its entirety.

It is possible that redemption rights may be restricted or eliminated by investment managers in the future in accordance with the underlying fund agreements. Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices or for which fair value can be measured from actively quoted prices generally will have a higher degree of market price observable inputs and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements.

Beneficial Interests in Perpetual Trusts

Beneficial interest in perpetual trusts are carried at fair value. Fair value is determined as per the fair value measurements policy in this section which at times includes the use of actuarial methods. These amounts are held by third party trustees and are considered to be restricted in perpetuity given that the Home does not have control over distributions from these trusts. Distributions to the Home are reported as contribution revenue without restrictions.

Property, Plant and Equipment

Property, plant and equipment acquisitions are recorded at cost or, if donated, at fair value on the date of donation when such items have an expected future life of greater than one year and the amount is greater than a management established capitalization threshold. Fair value of any donated land, buildings and equipment are recorded using a Level 3 market approach. Also included in property, plant and equipment are costs associated with construction in progress. The Home capitalizes costs incurred in connection with various ongoing projects until such projects are completed at which time those costs are then reclassified to the appropriate fixed asset account. Expenditures for major renewals and improvements are capitalized, while expenditures for maintenance and repairs are expensed as incurred.

Depreciation and amortization of property, plant and equipment are provided over the estimated useful lives of the respective assets on a straight-line basis as follows:

	Years
Buildings and improvements	10-40
Leasehold improvements	Lesser of 10 years or life of lease
Computer and software	3
Furniture and equipment	3-10
Motor vehicles	5

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

Impairment of Long-Lived Assets

The Financial Accounting Standards Board ("FASB") Accounting Standard Codification ("ASC") 360-10-35, *Accounting for the Impairment or Disposal of Long-Lived Assets*, requires the Home to review long-lived assets, such as property and equipment or intangible assets, for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be fully recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized in the amount by which the carrying amount of the asset exceeds the fair value of the asset. As of June 30, 2020, the Home did not recognize any impairment.

Endowment Assets

The Board has interpreted Massachusetts General Law as requiring investment earnings on net assets with donor restrictions that are permanent in nature to be retained in a restricted net asset classification until appropriated by the Board and expended. Massachusetts General Law allows the Board to appropriate for expenditure or accumulate so much of endowment fund as the Home determines is prudent for the uses, benefits, purposes and duration for which the endowment fund is established. In making a determination to appropriate or accumulate, the Home shall act in good faith, with the care that an ordinarily prudent person in a like position would exercise under similar circumstances, and shall consider, if relevant, the following factors: the duration and preservation of the endowment fund; the purposes of the Home and the endowment fund; general economic conditions; the possible effect of inflation or deflation; the expected total return from income and the appreciation of investments; other resources of the Home; and the investment policy of the Home.

The Home has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Home must hold in perpetuity or for a donor-specified period(s), as well as Board-designated funds. Under this policy, the endowment assets are invested in equities, mutual funds, fixed income funds, and alternative investments.

Under a Board approved spending plan, the average fair value of the endowment investment portfolio, excluding the beneficial interest in perpetual trusts, of each of the preceding thirteen fiscal quarters is appropriated for operations at a 4.5% spending rate in addition to any anticipated investment income received from the beneficial interest in perpetual trusts. The spending policy amounted to \$3,800,000 and \$3,700,000 for the years ended June 30, 2020 and 2019, respectively. The endowment spend for fiscal year 2021 was approved by the Board of Trustees to be \$3,700,000. From time to time, the Board may approve additional spending for operations. See Note 10.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

Revenue Recognition and Operations

Revenues are reported as increases in net assets without donor restrictions unless use of the related asset is limited by donor-imposed restrictions. Under accounting standards, revenue may be earned under exchange transactions or contribution transactions as follows:

Earned Support

Exchange transactions are measured via a principles-based process that requires the entities: 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction prices; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Exchange transaction revenues are under arrangements that are one year or less in length.

The Home reports third party revenue earned in its Clinic and Day Care programs net of contractual adjustments to the Home's usual and customary rates, as well as an adjustment based on historical and industry collection standards in order to report net realizable revenue from these programs.

Investment returns are reported as increases or decreases in net assets with donor restrictions until appropriated to net assets without donor restrictions under the board approved spending policy.

Contributed Support

Program revenue and contributions are considered contributed support. Program revenue consists of cost-reimbursement and unit rate grants, contracts and tuition from state and local agencies that are considered conditional contributions in that a barrier to entitlement must be met prior to the Home having a right to the related resources. The Home recognizes revenue when it has met the barrier to entitlement such as meeting a service delivery requirement, matching provision or incurring specified qualifying expenses in accordance with a framework of allowable costs or other barriers as stipulated in the grants and contracts such as performance requirements and/or the incurrence of allowable qualifying expenses. The Home bills funding sources primarily on a monthly basis following the month in which expenses have incurred or services rendered to a client subject to the limits provided for in those grants and contracts. If amounts are received in advance of meeting a barrier to entitlement, such amounts are considered refundable advances.

The Home is subject to the regulations and rate formulas of the Massachusetts Executive Office for Administration and Finance Operational Services Division. Revenue is recorded by the individual programs either at the rate approved under negotiated contracts or at the rate of reimbursement as certified by the Massachusetts Operational Services Division. Excess of revenue over expenses from Commonwealth of Massachusetts supported programs, up to certain defined limits, can be utilized by the Home for expenditures in accordance with its exempt purposes provided such expenditures are reimbursable under the Operational Services Division regulations. Amounts in excess of these limits are subject to negotiated use or potential recoupment and are reported as a liability.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

Revenue Recognition and Operations (Continued)

Contributed Support (Continued)

Contributions, including unconditional promises to give, are recorded as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Contributions of assets other than cash are recorded at their estimated fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. The discount on these amounts is computed using the appropriate rate commensurate with the timeframe involved. Amortization of the discount is included in contribution revenue in accordance with the donor-imposed restrictions, if any, on the contributions. Contributions with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with donor restrictions and reclassified to net assets without donor restrictions and reported as "net assets released from restrictions" when such time or purpose restrictions have been satisfied. Donor-restricted contributions whose restrictions are met in the same reporting period are presented as unrestricted support. Conditional contributions are recorded when conditions are met which primarily relates to grants and contracts as noted above.

Contributions received under \$10,000 with donor-imposed restrictions are reported as revenues of the net assets without donor restrictions category, however, donor-imposed restrictions are fulfilled in all cases regardless of reporting treatment. Contributions received over \$10,000 with donor-imposed restrictions are reported as revenues of the net assets with donor restrictions category.

The Home recognizes special events and fundraising revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

The Home recognizes support in the form of donated services recorded using a Level 3 fair value methodology. Donated services are recorded at their estimated fair value on the date the services are provided if the services create or enhance nonfinancial assets or the services are provided by persons possessing certain skills that would typically need to be purchased if not provided by donation.

Use of Estimates

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

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

Operating and Non-operating Activity

The statement of activities reports the change in net assets from operating and non-operating activities. Operating revenues consist of items attributable to the Home's program services, certain contributions, certain amounts utilized under the Home's spending policy and other sources. Non-operating activities include any investment return net of the spending policy, bequests, non-operating related contributions and certain other non-operating revenues and expenses.

Functional Allocation of Expenses

The costs of providing the various programs and activities and supporting services have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Depreciation of plant assets and operation and maintenance of plant expenses have been allocated to functional classifications based on square footage of facilities. Interest expense is allocated based on the functional purpose for which debt proceeds were used. Other costs have been allocated based on time and effort percentages.

Income Tax

The Home is organized as a public charity under Section 501(c)(3) of the Internal Revenue Code and is generally exempt from Federal and state income taxes. Accordingly, no provision for income taxes is made in the financial statements.

Uncertain Tax Positions

The Home accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. Interest and penalties assessed, if any, are accrued as income tax expense. The Home has identified its tax status as a tax-exempt entity and its determination as to its income being related or unrelated as its only significant tax positions. However, the Home has determined that such tax positions do not result in an uncertainty requiring recognition. The Home is not currently under examination by any taxing jurisdiction. The Home's Federal and state tax returns are generally open for examination for three years following the date filed.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

Newly Adopted Accounting Pronouncements

Effective July 1, 2019, the Home adopted Accounting Standards Update ("ASU") No. 2014-09, *Revenue from Contracts with Customers*, associated with revenue recognition using the modified retrospective method. This standard outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. The guidance is based on the principle that an entity should recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard addresses inconsistency in revenue recognition by outlining a principles-based system which requires that there be a contract with customers, that performance obligations be identified, that transaction price be determined, that transaction price is allocated to performance obligations and that the revenue be recorded when or as the performance obligations are satisfied over the contract term. The guidance also requires additional disclosure about the nature, amount, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments and assets recognized from costs incurred to fulfill a contract.

Associated with the adoption of this standard, consideration was given to the accounting treatment of certain costs to obtain and fulfill a contract. Certain incremental costs of obtaining a contract with a customer and costs incurred in fulfilling a contract with a customer, that are not in the scope of other existing guidance, should be analyzed for capitalization. There were no costs incurred to obtain and fulfill contracts and, accordingly, no change was made to this accounting.

Effective July 1, 2019, the Home also adopted ASU No. 2018-08, *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, using the modified retrospective method. The contribution standard addresses inconsistency in revenue recognition when an item should be considered a contribution or an exchange type transaction. Exchanges would be accounted for using the revenue recognition standards above. It also provides guidance as to when a contribution should be considered conditional which, for example, the case is often when funds are received under federal grants and contracts. Conditional contributions have different revenue recognition when compared to non-reciprocal transfers of resources in that amounts are reflected as earned when barriers to entitlement are overcome with any difference being deferred or a receivable as applicable.

The adoption of these standards did not impact reported revenue in the period. Revenue recognition measurement practices were determined to be the same as under prior standards. In evaluating the effects of the change, transactions in process as of July 1, 2019 were considered. In addition, certain changes from adopting these new standards resulted in changes to terminology which impacted certain disclosures and presentation of amounts.

During 2020, the Home also adopted ASU No. 2016-18, *Statement of Cash Flows, Restricted Cash*. The update requires entities to include restricted cash or restricted cash equivalents with cash and cash equivalents when reconciling the beginning of year and end of year total amounts shown on the statements of cash flows.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 1 - Nature of Activities and Significant Accounting Policies (Continued)

Future Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board issued ASU No. 2016-02, Leases, which requires a lessee to recognize a right-of-use asset and a lease liability for all leases, initially measured at the present value of the lease payments, in its statement of financial position. The standard also requires a lessee to recognize a single lease cost, calculated so that the cost of the lease is allocated over the lease term, on a generally straight-line basis. The guidance also expands the required quantitative and qualitative disclosures surrounding leases. The ASU is effective for fiscal year ending June 30, 2023 for the Home. The Home is evaluating the impact of the new guidance on the financial statements.

Management believes that other pending accounting standards would have limited impact on the Home and, accordingly, have not outlined those standards here.

Reclassifications

Certain amounts from the prior year's financial statements were reclassified in order to conform to the current year's financial statements. There was no change to total net assets as a result of the reclassifications.

Subsequent Events

The Home evaluated subsequent events through February 12, 2021, the date on which the financial statements were available to be issued.

Note 2 - Liquidity and Availability

The Home regularly monitors liquidity to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Home has various sources of liquidity at its disposal, including cash and cash equivalents, marketable debt and equity securities and a line of credit.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Home considers all expenditures related to its ongoing program activities as well as the conduct of services undertaken to support those activities to be general expenditures.

Although not expected to be needed, the spendable yet restricted portion of the Home's net assets could be used to meet cash needs if necessary. Prudent investment management, however, must be considered to ensure the preservation of the funds for future use.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 2 - Liquidity and Availability (Continued)

The following table shows the financial assets held by the Home that are available within one year of the statement of financial position date to meet general expenditures:

	2020	2019
Financial assets available to meet general expenditures over the next 12 months:		
Cash and cash equivalents	\$ 886,509	\$ 200,784
Accounts receivable, net	6,664,498	3,291,304
Contributions and grants receivable, net	219,043	243,543
Investment income receivable	31,180	44,186
Endowment spending rate distribution and appropriations	3,700,000	3,800,000
Approved supplemental spending draw on board-designated funds	<u>2,000,000</u>	<u>2,400,000</u>
Total financial assets available to meet general expenditures over the next 12 months	<u>\$ 13,501,230</u>	<u>\$ 9,979,817</u>

Note 3 - Contributions and Grants Receivable

Contributions and grants receivable are as follows at June 30:

	2020	2019
Less than one year	\$ 229,043	\$ 251,993
One to five years	<u>17,858</u>	<u>38,334</u>
	246,901	290,327
Less unamortized discount and allowance	<u>(10,000)</u>	<u>(11,796)</u>
	236,901	278,531
Less current portion	<u>(219,043)</u>	<u>(243,543)</u>
Contributions and grants receivable, net of current portion	<u>\$ 17,858</u>	<u>\$ 34,988</u>

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 4 - Investments and Fair Value Measurements

Investments and fair value items are as follows at June 30:

	2020			
	Level 1	Level 3	Investments Measured at NAV	Total
Assets				
Marketable equity securities and equity mutual funds:				
International equities	\$ 17,979,766	\$ -	\$ -	\$ 17,979,766
Domestic equities	21,638,053	-	-	21,638,053
Mutual funds	42,079	-	-	42,079
Cash equivalents	362,156	-	-	362,156
U.S. government and debt obligations and fixed income mutual funds	18,646,516	-	-	18,646,516
Alternative investments:				
Global private equity fund	-	-	1,315,230	1,315,230
Structured credit fund	-	-	2,021,503	2,021,503
Core property fund	-	-	5,829,157	5,829,157
Private asset fund	-	-	3,160,196	3,160,196
Total investments	58,668,570	-	12,326,086	70,994,656
Beneficial interest in perpetual trusts	-	13,456,073	-	13,456,073
Total items reported on a recurring basis at fair value	\$ 58,668,570	\$ 13,456,073	\$ 12,326,086	\$ 84,450,729

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 4 - Investments and Fair Value Measurements (Continued)

	2019			
	Level 1	Level 3	Investments Measured at NAV	Total
Assets				
Marketable equity securities and equity mutual funds:				
International equities	\$ 24,361,809	\$ -	\$ -	\$ 24,361,809
Domestic equities	25,112,767	-	-	25,112,767
Mutual funds	28,119	-	-	28,119
Cash equivalents	428,343	-	-	428,343
U.S. government and debt obligations and fixed income mutual funds	21,274,824	-	-	21,274,824
Alternative investments:				
Global private equity fund	-	-	1,573,529	1,573,529
Structured credit fund	-	-	2,556,253	2,556,253
Core property fund	-	-	5,498,932	5,498,932
Private asset fund	-	-	2,868,493	2,868,493
Total investments	71,205,862	-	12,497,207	83,703,069
Beneficial interest in perpetual trusts	-	13,605,448	-	13,605,448
Total items reported on a recurring basis at fair value	\$ 71,205,862	\$ 13,605,448	\$ 12,497,207	\$ 97,308,517

Unfunded commitments related to alternative investments were \$8,052,140 and \$5,052,557 for the years ended June 30, 2020 and 2019, respectively.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 4 - Investments and Fair Value Measurements (Continued)

The changes in assets measured at fair value for which the Home has used Level 3 inputs to determine fair value, which is limited to beneficial interests in trusts, as of June 30 are as follows:

	2020	2019
Beginning of year	\$ 13,605,448	\$ 13,549,670
Investment activity:		
Change in fair value	459,723	693,346
Distributions	<u>(609,098)</u>	<u>(637,568)</u>
End of year	<u>\$ 13,456,073</u>	<u>\$ 13,605,448</u>

Investments equal to the upcoming year's Board approved spending policy of \$3,700,000 and \$3,800,000 as of June 30, 2020 and 2019, respectively, are classified as current in the accompanying statements of financial position. These amounts are reflected as current assets because they represent the draw from investments to fund the Home's operations in the subsequent fiscal year. Since the remaining amount of investments is intended for long-term investment purposes, these investments are classified as long-term assets.

Investment return is comprised of the following for the years ended June 30:

	2020	2019
Interest and dividend income	\$ 2,473,893	\$ 3,276,477
Net realized and unrealized gains (losses)	(581,561)	1,372,203
Investment fees	<u>(419,310)</u>	<u>(451,070)</u>
Total investment return, net	1,473,022	4,197,610
Less amount availed per endowment spending policy	<u>(3,800,000)</u>	<u>(3,700,000)</u>
Investment gain, net of amounts availed	<u>\$ (2,326,978)</u>	<u>\$ 497,610</u>

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 5 - Property, Plant and Equipment

Property, plant and equipment is as follows at June 30:

	2020	2019
Land and improvements	\$ 2,463,031	\$ 2,047,420
Buildings and improvements	46,807,226	38,906,987
Leasehold improvements	3,159,604	2,040,242
Furniture and equipment	8,149,383	7,747,701
Motor vehicles	218,095	189,290
Assets held for sale	246,000	-
Construction in progress	<u>1,245,359</u>	<u>1,055,195</u>
	62,288,698	51,986,835
Less accumulated depreciation and amortization	<u>(21,351,832)</u>	<u>(19,240,313)</u>
	<u>\$ 40,936,866</u>	<u>\$ 32,746,522</u>

The estimated remaining costs committed to complete construction in progress amounted to approximately \$139,000 and will be completed in fiscal year 2021.

Included in buildings and improvements as of June 30, 2020 and 2019 are approximately \$733,000 of tenant improvement allowances associated with a lease entered into during the year ended June 30, 2014 for new office space. As of June 30, 2020 and 2019, the net value of this improvement allowance was approximately \$452,000 and \$499,000, respectively. This tenant improvement allowance has an offsetting liability balance included in other liabilities in the statements of financial position.

Note 6 - Line of Credit

The Home has an unsecured line of credit with a financial institution with a maximum borrowing limit of \$10,000,000, subject to renewal in February of each year. The line is payable on demand with interest payable monthly equal to the LIBOR Advantage Rate plus 1.95% (2.11% and 4.35% at June 30, 2020 and 2019, respectively). The line of credit agreement requires the Home to maintain certain financial and administrative covenants. See Note 7.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 7 - Long-Term Debt

Long-term debt consists of the following at June 30:

	2020	2019
Massachusetts Development Finance Agency privately placed fixed rate bonds, collateralized by certain real property with interest at a fixed rate of 3.45% and a maturity date of March 1, 2037. The bonds are subject to certain financial and administrative covenants.	\$ 9,345,000	\$ 9,845,000
Construction loan to reimburse construction related costs associated with a certain project up to \$6,400,000, collateralized by a percentage of the Home's investments as defined in the agreement, with interest payable at one-month LIBOR plus 1% (1.16% and 3.40% as of June 30, 2020 and 2019, respectively) and a maturity date of July 1, 2025. The loan is subject to certain financial and administrative covenants.	5,962,872	5,962,872
Note payable to repay a portion of existing notes assumed as part of the Wediko acquisition, collateralized by certain investments and real property with interest at a fixed rate of 3.28% and a maturity date of April 25, 2025. The note is subject to certain financial and administrative covenants.	2,912,355	-
New Hampshire HEFA mortgage note payable, collateralized by certain real property with interest at a fixed rate of 3.12% and a maturity date of September 1, 2037. The note is subject to certain financial and administrative covenants.	2,800,952	-
Auto loan payable, collateralized by certain real property. The loan does not bear interest and has a maturity date of July 1, 2025.	31,905	-
	21,053,084	15,807,872
Less: debt issuance costs, net of amortization	(172,414)	(36,755)
Less: current portion	(1,127,032)	(500,000)
Long-term debt, net of current portion	\$ 19,753,638	\$ 15,271,117

Subsequent to June 30, 2020, the construction loan was amended to convert the loan to a term loan with a maturity date of July 1, 2025 and a fixed interest rate of 2.75%.

The Home did not meet certain non-financial covenants as of June 30, 2020 and financial covenants as of June 30, 2019 and obtained waivers from the lender as of those dates. Management expects to be able to keep its financing arrangements in place over time, however the Home maintains sufficient liquidity should payment be required.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 7 - Long-Term Debt (Continued)

Scheduled maturity dates of long-term debt over the next five years and in the aggregate are as follows for the years ending June 30:

2021	\$	1,127,032
2022		6,636,723
2023		930,538
2024		953,402
2025		978,166
Thereafter		<u>10,427,223</u>
	\$	<u>21,053,084</u>

Note 8 - Operating Lease Commitments

The Home leases equipment, vehicles and office space from unrelated third parties under operating lease agreements through September 2028. Certain of the leases provide for additional rent associated with increases in operating costs. Total rent and other lease expense under all lease agreements was \$1,512,413 and \$1,619,717 for the years ended June 30, 2020 and 2019, respectively.

Future minimum annual lease payments over the next five years and in the aggregate are as follows for the years ending June 30:

2021	\$	1,503,429
2022		1,309,788
2023		904,673
2024		808,260
2025		451,433
Thereafter		<u>429,006</u>
	\$	<u>5,406,589</u>

Note 9 - Retirement Plans

The Home has a qualified 403(b) tax deferred retirement plan which covers substantially all of its employees. The Home makes matching contributions of 100% of employee deferrals, up to a maximum of 3% of annual salary subject to legal limits. Expenses under this plan were approximately \$509,000 and \$548,000 for the years ended June 30, 2020 and 2019, respectively.

Included as part of the acquisition of Wediko by the Home (see Note 12) is Wediko's defined contribution retirement plan, which covers substantially all employees. Under the plan, benefit eligible employees can invest pre-tax dollars and Wediko is prohibited from making any matching or nonelective employer contributions.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 9 - Retirement Plans (Continued)

The Home also has a non-qualified deferred compensation plan under Sections 457(b) and 457(f) of the Internal Revenue Code for a key employee. Contributions to these plans totaled \$25,375 and \$18,750 for the years ended June 30, 2020 and 2019, respectively. The fair value of the investments and liabilities under these plans were \$42,753 and \$33,345 at June 30, 2020 and 2019, respectively, and is included within investments and other liabilities on the statements of financial position.

Note 10 - Net Assets and Endowment Matters

Net Assets Without Donor Restrictions

Net assets without donor restrictions are composed of the following at June 30:

	2020	2019
Net investment in property and equipment	\$ 20,056,196	\$ 16,975,405
Board-designated funds	<u>31,842,335</u>	<u>38,311,311</u>
Total net assets without donor restrictions	<u>\$ 51,898,531</u>	<u>\$ 55,286,716</u>

Board-designated funds are stated net of the expected supplemental draw approved for the upcoming year and past operating deficits.

Net assets with donor restrictions are composed of the following at June 30:

	2020	2019
Gifts restricted to program operations	\$ 178,238	\$ 315,080
Endowment funds:		
Accumulated unspent returns on endowment funds	23,801,066	25,893,776
Endowments requiring one-half of investment income to be added to original gift and balance to general support	3,255,020	3,169,108
Other special endowments, income restricted for various program purposes of the Home	2,939,301	2,869,577
General support endowments	<u>5,530,319</u>	<u>5,530,319</u>
Total endowment funds	35,525,706	37,462,780
Beneficial interest in perpetual trusts	<u>13,456,073</u>	<u>13,605,448</u>
	<u>\$ 49,160,017</u>	<u>\$ 51,383,308</u>

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 10 - Net Assets and Endowment Matters (Continued)

Net Assets With Donor Restrictions

Net assets were released from donor restrictions by incurring expenses which satisfied the restricted purposes or by the occurrence of events specified by the donors to support program operations in the amount of \$138,887 and \$811,024 for the years ended June 30, 2020 and 2019, respectively.

The spending policy attributable to the endowment was \$2,728,878 and \$2,526,849 for the years ended June 30, 2020 and 2019, respectively.

The following is a summary of endowment net asset composition by type of fund as of June 30, 2020:

	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
Donor-restricted endowment funds	\$ -	\$ 35,525,706	\$ 35,525,706
Board-designated endowment funds	<u>35,234,760</u>	<u>-</u>	<u>35,234,760</u>
	<u>\$ 35,234,760</u>	<u>\$ 35,525,706</u>	<u>\$ 70,760,466</u>

The following is a summary of the changes in endowment net assets for the year ended June 30, 2020:

	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
Endowment net assets as of June 30, 2019	\$ <u>46,169,064</u>	\$ <u>37,462,780</u>	\$ <u>83,631,844</u>
Investment return:			
Net gains on investment transactions	(230,073)	(197,054)	(427,127)
Investment revenue	<u>1,567,768</u>	<u>919,134</u>	<u>2,486,902</u>
	<u>1,337,695</u>	<u>722,080</u>	<u>2,059,775</u>
Other changes:			
Spending policy	(1,071,122)	(2,728,878)	(3,800,000)
Appropriations and other expenses	(11,469,921)	-	(11,469,921)
Contributions	<u>269,044</u>	<u>69,724</u>	<u>338,768</u>
	<u>(12,271,999)</u>	<u>(2,659,154)</u>	<u>(14,931,153)</u>
Endowment net assets as of June 30, 2020	<u>\$ 35,234,760</u>	<u>\$ 35,525,706</u>	<u>\$ 70,760,466</u>

Included in appropriations and other expenses as of June 30, 2020 and 2019 is \$11,000,000 and \$7,000,000, respectively. These amounts were approved by the Board as additional spending appropriations for operations.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 10 - Net Assets and Endowment Matters (Continued)

Net Assets With Donor Restrictions (Continued)

The following is a summary of endowment net asset composition by type of fund as of June 30, 2019:

	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
Donor-restricted endowment funds	\$ -	\$ 37,462,780	\$ 37,462,780
Board-designated endowment funds	<u>46,169,064</u>	<u>-</u>	<u>46,169,064</u>
	<u>\$ 46,169,064</u>	<u>\$ 37,462,780</u>	<u>\$ 83,631,844</u>

The following is a summary of the changes in endowment net assets for the year ended June 30, 2019:

	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
Endowment net assets as of June 30, 2018	<u>\$ 51,286,380</u>	<u>\$ 38,263,898</u>	<u>\$ 89,550,278</u>
Investment return:			
Net gains on investment transactions	738,874	577,551	1,316,425
Investment revenue	<u>2,149,906</u>	<u>1,148,180</u>	<u>3,298,086</u>
	<u>2,888,780</u>	<u>1,725,731</u>	<u>4,614,511</u>
Other changes:			
Spending policy	(1,173,151)	(2,526,849)	(3,700,000)
Appropriations and other expenses	(7,449,365)	-	(7,449,365)
Contributions	<u>616,420</u>	<u>-</u>	<u>616,420</u>
	<u>(8,006,096)</u>	<u>(2,526,849)</u>	<u>(10,532,945)</u>
Endowment net assets as of June 30, 2019	<u>\$ 46,169,064</u>	<u>\$ 37,462,780</u>	<u>\$ 83,631,844</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level the donor requires the Home to retain as a fund of perpetual duration. Deficiencies of this nature are reported in net assets with donor restrictions. The aggregate deficiency between the fair value of the investments of the endowment fund as of June 30, 2020 and 2019 and the level required by donor stipulation was minimal.

THE HOME FOR LITTLE WANDERERS

Notes to Financial Statements

Note 11 - Commitments and Contingencies

There are various legal proceedings pending that involve claims against the Home. These proceedings are, in the opinion of management, routine matters incidental to the normal business conducted by the Home. In the opinion of management, the ultimate disposition of such proceedings is not expected to have a material adverse effect, if any, on the Home's financial position, statements of activities, or cash flows.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The Home has been and will continue to be impacted by the pandemic due to increased costs in maintaining social distancing and increased cleaning costs among other factors. Accordingly, there is uncertainty related to the future effects of the pandemic.

Note 12 - Acquisition

On February 4, 2020, the Board of Directors of the Home voted to authorize the acquisition of Wediko Children's Services ("Wediko"). The transaction was completed on April 1, 2020, with Wediko dissolved and merged into the Home. The transaction was subject to acquisition accounting under GAAP as required. No consideration was transferred by the Home as part of the change in control.

At April 1, 2020 and for the period then ended, Wediko had total assets of \$11,038,640, total net assets of \$2,690,620, total revenue of \$10,112,118 and total expenses of \$12,302,093. As a result of assets acquired exceeding liabilities acquired, an inherent contribution was recorded on the statements of activities totaling \$2,690,620. Following is a summary of the fair value of the assets and liabilities acquired from Wediko on April 1, 2020, the acquisition date:

Assets:	
Cash and cash equivalents	\$ 663,013
Accounts receivable	2,092,447
Prepaid expenses and other current assets	88,863
Fixed assets, net	<u>8,194,317</u>
Total assets	<u>\$ 11,038,640</u>
Liabilities:	
Accounts payable, accrued expenses and other current liabilities	\$ 1,492,462
Debt	<u>6,855,558</u>
Total liabilities	8,348,020
Net assets acquired	<u>2,690,620</u>
Total liabilities and net assets	<u>\$ 11,038,640</u>



HLW Board of Directors and Affiliations FY22

1	April Anderson	Board of Directors
2	Katie Bouton	<i>Founder & CEO</i> Koya Leadership Partners
3	Lauren Coyne	Board of Directors
4	Renee Connolly	Head of Communications and Corporate Responsibility <i>MilliporeSigma</i>
5	Scott FitzGerald	<i>Executive Vice President</i> State Street Sector Solutions Americas
6	Deborah Gray <i>Secretary</i>	<i>General Counsel</i> The Achievement Network
7	Damon Hart	<i>Senior Vice President, Deputy General Counsel</i> Liberty Mutual Insurance
8	Beth Johnson	<i>Chief Marketing Officer and Head of Virtual Channels</i> Citizens Bank Financial Group
9	Jeff Keffer	<i>Chief Executive Officer and President</i> Longview Power
10	Stephen M. Knightly <i>Treasurer</i>	Board of Directors
11	Kristin Loranger	Board of Directors
12	Tim Miner <i>Chair</i>	<i>President</i> TJX MarMaxx
13	Daniel M. Santaniello	<i>Executive Vice President, Manager of U.S. National Sales</i> Natixis Global Asset Management
14	Bruce Stewart	<i>Managing Director of Strategy</i> Pitcairn Trust Company

15	Andrew Suchoff	Board of Directors
16	Dan Tempesta	<i>Chief Financial Officer and EVP</i> Nuance Communications
17	Andy Wolf	<i>Chief Executive Officer and President</i> Blueport Commerce

ALYSSA ROOF

EDUCATION

University of New England (Biddeford, Maine)
Bachelor of Science in *Psychology*
Bachelor of Science in *Political Science*
Minor in *Health, Law, and Policy*

Expected Graduation: May 2020
Dean's List Fall 2016 - Fall 2019

GPA: 3.54/4.0

WORK EXPERIENCE

- Office of Child and Family Services Intern** *DHHS (Portland, ME)* **September 2019 – Present**
Observing a V9 caseworker with the Department of Health and Human Services Office of Child and Family Services; establishing relationships with children and their families in the greater Portland area to ensure safety and security as youth work towards self-sufficiency.
- Head Camp Instructor** *Radius Edge Power Skating (Nashua, NH)* **June 2015 - Present**
Organizing activities and overseeing the day to day schedule for players; managing the coaching staff and facilitating the learning of new skills by engaging young athletes in various drills on and off the ice.
- Skating Instructor** *Kennebunk Recreation Department (Kennebunk, ME)* **January 2019 - February 2019**
Instructed children ages 3 to 10; planned on-ice sessions and engaged children in drills and activities imperative to fostering the fundamental skills of skating.
- Research Assistant** *UNE Department of Political Science (Biddeford, ME)* **January 2017 - May 2017**
Conducted research for a faculty member in the Political Science Department at UNE; gathered, synthesized, and consolidated information on genocide in Libya for a book recently published.
- Front Desk Receptionist** *UNE Department of Housing (Biddeford, ME)* **January 2017 - May 2017**
Oversaw the front desk operations in one of the dorms on campus; interacted with various students, faculty, and staff and handled a variety of administrative tasks.

COMMUNITY ENGAGEMENT

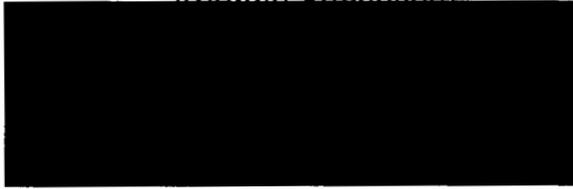
- Activity Volunteer** *St. Andre's Health Care Facility (Biddeford, ME)* **January 2018 – March 2020**
Engaging residents in activities to stimulate cognition and enjoyment; communicating with the residents and facilitating and assisting residents with their weekly Bingo game.
- Assistant Coach** *Keene Girls Ice Hockey (Keene, NH)* **October 2016 - February 2017**
Developed practice plans and led practices; motivated and encouraged young girls to play ice hockey and assisted on the bench during games.
- Student Teacher** *Gill Elementary School (Gill, MA)* **January 2016 - May 2016**
Organized lesson plans and facilitated classroom activities to teach sixth-grade students how to understand, speak, and write in Spanish.
- Student Daycare Provider** *Northfield Daycare Center (Northfield, MA)* **March 2016**
Assisted teachers in the 3 to 4-year-old classroom facilitating and engaging students in activities to foster various skills essential to a young child's education and development.

ATHLETICS/ AWARDS/ LEADERSHIP

- UNE Women's Ice Hockey Team** **October 2016 – March 2020**
- Standard of Performance Committee** *(UNE Women's Ice Hockey)* **October 2016 – March 2020**
- All-Conference Academic Team** *(New England Hockey Conference)* **March 2018**

References available upon request.

Arianna Famiglietti



Motivated, results-driven professional with demonstrated success with customer service, customer/vendor relationship management and excellent communication skills.

EDUCATION

2008–2009 Everest Institute Chelsea, MA
Massage Therapy Program Diploma

2004–2006 Daniel Webster College Nashua, NH
Sport/Business Management Coursework

2000–2004 Peabody Veterans Memorial High School Peabody, MA
High School Diploma

EXPERIENCE

***2014-2017 UPS I-Parcel (Remote Online Agent)
Client Services***

Provided customer service to end recipients and merchants using email as sole communication both inbound and as needed outbound to merchants, end recipients, in country customs agents, and local delivery agents as a remote at home client services agent.

Provided customers with international shipping inquiries for parcels they purchased through ecommerce websites.

Acted as a liaison between the end recipient, local delivery agents and customs agents in the country specified per parcel to resolve logistics issues which include but are not limited to; general tracking issues, lost parcels, exporting and or importing goods through customs.

***2014-2014 PSNH (US Professionals Staffing Temporary Position)
Customer Service***

Handle inbound customer calls.

Assist customers in billing and statement inquiries.

Aid customers by setting up payment plans on past due bills while also awaiting in service outages due to storms.

***2013-2013 FW Webb Amherst, Nh
Customer Service***

Assisted in starting up a new call center by writing procedures for various tasks, such as order taking, issuing credits, processing returns, ect.

Provide customer service to new and existing customers

Take inbound calls and handle accordingly based on each need by the caller

Take and process customer orders and or returns

Assist customers via online chat support/email/phone/fax

Create daily excel reports for all products on the company website

Reports include- verifying discontinued items, verifying items net amount is not more than list amount, getting subtotals for each items category to keep on hand total dollar amount of all items, also various other excel reports or competitor research upon request.

**2011-2012 Chase Paymentech (JPMorgan Chase) Salem, NH
Merchant Support/ Customer Service Inbound and Outbound**

Provided merchants support on billing questions including:
Statement, rates and fees, funding, and minor technical support on terminals
Updating merchant information on statements, accounting, and tax information on inbound calls
Made outbound calls to merchants who have return mail due to incorrect addresses, and then updating the new information upon getting the correct information

**2009-2011 PetEdge Beverly, MA
Customer Service / Sales**

Handled heavy data entry with various software applications
Processed inbound sales orders for pet products and grooming products
Received "outstanding customer service" award within the first 6 months of being with the company
Assisted customers with return or exchanges due to incorrect orders received
Assisted product support in inputting data on all new products for upcoming catalogs

**2007-2009 ITV Direct Marketing Group Beverly, MA
Business Support / Technical Support Representative**

Supervisor of department, overseeing call center reps, and handling escalated calls from independent business owners (IBO's)
Received "Above and Beyond" award recipient for excellent training abilities and customer satisfaction
Provided business support for (IBOs) within a multi-level marketing company; assisted IBOs with navigating online and computer-based resources by phone in a professional manner.
Acted as head trainer for all new hires within department; acted as chat room administrator for IBOs.

**2006-2007 Christian Book Distributors Peabody, MA
Seasonal Customer Service Associate**

Processed phone orders
Assisted with various product research for customer during the order process
Provided quality assurance for order processing

**2002-2008 City of Peabody Peabody, MA
Recreation Department Leader**

Instructed children and provided direction in youth sports
Provided one on one counseling as needed
Provided a safe and educational summer experience for children
Also assisted with other off season camps and activities

CHILDCARE EXPERIENCE

2017-present (10 months)
Stay at home mother.

2013-2017
Athletic Coach at West Running Brook Middle School.

2005-2018
Nanny/Babysitter.

2004 -2006
Athletic Coach/ Camp counselor for overnight Nike sports camp.

Tracy Stowe Frost

Education

B.A. in Psychology with a minor in Religious Studies - University of California, Davis, March 2019

Certifications

- Hatha Yoga (YTT 200-hr)
- Wilderness First Aid and CPR
- Trauma Sensitive Yoga (TCTSY) 20-hr
- ChildLight Trauma Informed Yoga (8-hr)

Experience

Residential Counselor, Senior Activity Staff - Wediko Children's Services **Summer 2017, 2018, 2019**

- Provided therapeutic care for children recovering from trauma
- Facilitated group therapy
- Created and implemented individualized incentive programs
- Safely intervened in aggressive and violent behavior
- Developed curricula on body awareness and empowered action for individuals from early childhood to adolescence
- Supported the development of habilitative skills such as hygiene routines, eating, and social communication

Substitute Paraeducator - Davis Joint Unified School District **Sept. 2017- June 2019**

- Supported children with developmental disabilities in academic work and promoted inclusion
- Aided in daily tasks, interactions with peers, and modified curriculum based on childrens' needs

Research Assistant (Clifford Saron, PhD.) - Center for Mind and Brain, UC Davis **Spring 2018- June 2019**

- Assisted in developing a research study examining the relationship between meditation, early life adversity, and cellular aging
- Reviewed related scientific literature on topics such as mindfulness, lifestyle interventions, and telomeres
- Processed data using SPSS and programmed questionnaires

Behavioral Intervention Instructional Assistant - Poway Unified School District **Sept. 2015- June 2017**

- Facilitated early childhood intervention and classroom instruction using positive supports
- Taught communication, comprehension, and other habilitative skills
- Ran discrete trials and analyzed data using applied behavior analysis strategies

Respite Worker - A.R.C.C. Center Foundation **July 2014 – June 2017**

- Supported independence in everyday activities such as toileting, washing hands, homework, and play
- Provided in-home care to children on the autism spectrum

CONTRACTOR NAMEKey Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Open Position	Program Director	\$48,798.00	100%	\$48,798.00
T. Frost	Call Center Intake Supervisor	\$33,702.00	100%	\$33,702.00
A. Roof	Call Center Intake Supervisor	\$33,702.00	100%	\$33,702.00
J. Kotrba	Call Center Intake Supervisor	\$33,702.00	100%	\$33,702.00
A. Famiglietti	Call Center Intake Supervisor	\$34,724.00	100%	\$34,724.00
Open Position	Call Center Call Screener #1	\$29,047.00	100%	\$29,047.00
Open Position	Call Center Call Screener #2	\$29,047.00	100%	\$29,047.00
Open Position	Call Center Call Screener #3	\$29,047.00	100%	\$29,047.00
Open Position	Call Center Call Screener #4	\$29,047.00	100%	\$29,047.00
Open Position	Call Center Call Screener #5	\$19,849.00	100%	\$19,849.00
Open Position	Call Center Call Screener #6	\$19,849.00	100%	\$19,849.00
Open Position	Onboarding training - 3 annually	\$5,428.00	100%	\$5,428.00