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STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF HUMAN SERVICES

OFFICE OF MINORITY HEALTH & REFUGEE AFFAIRS

Nicholas A. Toumpas
Commissioner

Mary Ann Cooney
Associate
Commissioner

97 PLEASANT STREET CONCORD, NH 03301-3857
603-271-3986 1-800-852-3345 Ext. 3986
Fax: 603-271-0824 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

April 15, 2015

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Minority Health & Refugee Affairs to enter into agreements with the vendors listed below for Refugee Targeted Assistance for the provision of employment and social services for refugees in New Hampshire, in an amount not to exceed $228,000, effective upon Governor and Executive Council approval through September 30, 2016. 100% Federal Funding.

Vendor	Vendor Number	Location	Amount
Ascentria Community Services, Inc.	222201-B001	261 Sheep Davis Road Suite A-1 Concord NH 03301	$128,000
Bhutanese Community of NH.	228820-B001	510 Chestnut Street Manchester, NH 03301	$100,000
		Total	**$228,000**

Funds to support this agreement are available in the following account for State Fiscal Year 2015 and are anticipated to be available for State Fiscal Years 2016 upon the availability and continued appropriation of funds in the future operating budget, with authority to adjust encumbrances between State Fiscal Years through the Budget Office, without further approval from Governor and Executive Council, if needed and justified.

010-042-79220000-500731-42200019 HEALTH AND HUMAN SERVICES DEPT OF, HHS: HUMAN SERVICES, 422010 MINORITY HEALTH 7922 REFUGEE SERVICES

Fiscal Year	Class/Object	Class Title	Job Number	Total Amount
2015	102-500731	Contracts for Prog Svc	42200019	$51,919
2016	102-500731	Contracts for Prog Svc	42200019	$141,025
2017	102-500731	Contracts for Prog Svc	42200019	$35,056
			Total	**$228,000**

Please see attachment for Fiscal Details

EXPLANATION

The purpose of this request is to provide employment and social services aimed at removing barriers to employment and self-sufficiency services to refugees in Merrimack County. To achieve this goal, the project will provide employment readiness training and other services that will create more opportunities for refugees to fully participate in the workforce at the earliest date possible after arrival to the United States. Refugees eligible for these services have been in the United States for less that five (5) years and currently receive cash assistance.

A Request for Proposal was posted on the Department's website on December 1, 2014 through January 2, 2015. Two (2) proposals were received. These proposals were evaluated based on the criteria published in the Request for Proposals by a team of individuals with extensive knowledge and expertise in the field of refugee affairs. Both vendors were selected. Bidders summary is attached

This agreement includes extension language for up to four (4) additional years, subject to the continued availability of funds, satisfactory performance of services and approval from the Governor and Executive Council.

Should Governor and Executive Council not support this request, refugees in Merrimack County may not receive the assistance needed to maintain employment and become self-sufficient.

Area Served: Statewide

Source of Funding: 100% Federal

Respectfully submitted,

Mary Ann Cooney
Associate Commissioner

Approved by:
Nicholas A. Toumpas
Commissioner

Fiscal Details
Refugee Targeted Assistance

Ascentria Community Services, Inc. (Vendor # 222201-B001)

SFY	Class/Object	Class Title	Activity Number	Budget
2015	102-500731	Contracts for Program Services	42200019	$32,000
2016	102-500731	Contracts for Program Services	42200019	$80,000
2017	102-500731	Contracts for Program Services	42200019	$16,000
			Sub-total	**$128,000**

Bhutanese Community of NH. (Vendor # 228820-B001)

SFY	Class/Object	Class Title	Activity Number	Budget
2015	102-500731	Contracts for Program Services	42200019	$19,919
2016	102-500731	Contracts for Program Services	42200019	$61,025
2017	102-500731	Contracts for Program Services	42200019	$19,056
			Sub-total	**$100,000**
			Grand Total	**$228,000**

Program Name Refugee Targeted Assistance-Formula Program
Contract Purpose To remove barriers to employment and self-sufficiency
RFP Score Summary

RFA/RFP CRITERIA	Max Pts	ACA, Concord, NH	BCNH, Manchester, NH	Bidder Name, Town, St	Bidder Name, Town, St	Bidder Name, Town, St	Bidder Name, Town, St	Bidder Name, Town, St	Bidder Name, Town, St
Experience and Capacity	**25**	23.67	21.33	0.00	0.00	0.00	0.00	0.00	0.00
Need & Target Population	**20**	19.00	15.67	0.00	0.00	0.00	0.00	0.00	0.00
Approach	**50**	45.67	36.00	0.00	0.00	0.00	0.00	0.00	0.00
Collaboration/Partnerships	**15**	14.17	11.67	0.00	0.00	0.00	0.00	0.00	0.00
Outcomes	**30**	27.00	22.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost Proposal	**20**	17.33	14.67	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL POINTS	**160**	146.83	121.33	0.00	0.00	0.00	0.00	0.00	0.00

BUDGET REQUEST									
Year 01									
Year 02									
Year 03									
Year 04									
TOTAL BUDGET REQUEST		-	-	-	-	-	-	-	-
BUDGET AWARDED									
Year 01									
Year 02									
Year 03									
Year 04									
TOTAL BUDGET AWARDED		-	-	-	-	-	-	-	-

RFP Reviewers

	Name	Job Title	Dept/Agency	Qualifications
1	Brandon Anderson	Refugee Program Specialist	OMHRA	
2	Robin Hlobeczy	Program Assistant	OMHRA	
3	Barbara Seebart	State Refugee Coordinator	OMHRA	
4				
5				
6				
7				
8				
9				
10				

FORM NUMBER P-37 (version 1/09)

Subject: Refugee Targeted Assistance Grant Formula Program

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Health & Human Services Office of Minority Health & Refugee Affairs	**1.2 State Agency Address** 97 Pleasant Street Concord, NH 03301
1.3 Contractor Name Ascentria Community Services, Inc.	**1.4 Contractor Address** 261 Sheep Davis Road, Suite A-1 Concord, NH 03301
1.5 Contractor Phone Number (603) 224-8111	**1.6 Account Number** 010-042-79220000-500731-42200019
1.7 Completion Date September 30, 2016	**1.8 Price Limitation** $128,000
1.9 Contracting Officer for State Agency Eric D. Borrin	**1.10 State Agency Telephone Number** (603) 271-9558
1.11 Contractor Signature Dana Ranish	**1.12 Name and Title of Contractor Signatory** Dana Ranish, EVP/COO

1.13 Acknowledgement: State of MA, County of Worcester

On 4/3/15 before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.

1.13.1 Signature of Notary Public or Justice of the Peace

[Seal] Alana Geary

ALANA GEARY
Notary Public
COMMONWEALTH OF MASSACHUSETTS
My Commission Expires
August 3, 2018

1.13.2 Name and Title of Notary or Justice of the Peace

Alana Geary, Notary Public

1.14 State Agency Signature	**1.15 Name and Title of State Agency Signatory** Trinidad Tellez, Director

1.16 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)*

By: Director, On:

1.17 Approval by the Attorney General (Form, Substance and Execution)

By: Megan A. Yorke - Attorney On: 4/27/15

1.18 Approval by the Governor and Executive Council

By: On:

DWR
4.2.15

2. EMPLOYMENT OF CONTRACTOR/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 A 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, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("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, and 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 terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account 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 B 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 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 opportunity laws. In addition, the Contractor shall comply with all applicable copyright 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 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further 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.

Contractor Initials: DMR
Date: 4.2.15

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 remedied, 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 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 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/ PRESERVATION.
9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.
9.2 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.
9.3 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.

10. TERMINATION. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall 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 A.

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.
The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. 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 maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $250,000 per claim and $2,000,000 per occurrence; and
14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 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 fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each

Contractor Initials: DMM
Date: 4.2.15

certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

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. 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. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event 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.

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

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

19. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be 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.

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 provisions set forth in the attached EXHIBIT C 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 relating hereto.

Contractor Initials: DWR
Date: 4.2.15

Scope of Services

1. **Conditional Nature of Agreement**

1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon receipt of federal funds under the Refugee Targeted Assistance-Formula Grant. The Targeted Assistance-Formula Grant is a formula grant under which the State receives quarterly allocations. However, the State makes no representation that it will receive the funds. In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the State's receipt of federal funds allocated quarterly through the Refugee Targeted Assistance-Formula Grant.

1.2. Should funding be received for Budget Year 1, continued funding of the Contract for Budget Year 2 will be subject to the conditions of Exhibit A, Section 1.1, and the State's receipt of federal funds.

1.3. The Contractor shall submit a detailed description of the language assistance services they will provide to persons with Limited English Proficiency to ensure meaningful access to their program and/or service, within 10 days of the contract effective date.

2. **Scope of Services**

2.1. The Contractor shall provide services and information for economic and social self-sufficiency, to refugees in Merrimack County with priority given to refugees who:

2.1.1. Have been residing in the United States for less than twelve months.

2.1.2. Currently receive public assistance through the Refugee Cash Assistance Program or the Temporary Aid to Needy Families (TANF) Program.

2.2. The Contractor shall support refugee employment by conducting Employer Orientations in locations convenient for the employer and the vendor, that inform area employers on topics that include, but are not limited to:

2.2.1. Cultural issues in the workplace.

2.2.2. Working with limited English proficient employees.

2.2.3. Transportation challenges of employees who are refugees.

2.3. The Contractor shall identify barriers to employment, such as health issues, transportation and/or housing issues, within five (5) days of program enrollment to determine the support services needed for participants to access to employment.

2.4. The Contractor shall make culturally appropriate referrals to area agencies in order to obtain services that will assist refugees in reducing barriers to employment, as identified in Section 2.3 above.

2.5. The Contractor shall develop and conduct workplace orientation workshops for refugees in order to prepare individuals for the workplace. Workshop activities shall include, but not be limited to:

2.5.1. Developing individual employability plans for participants.

2.5.2. Matching participant skills to employer needs.

2.5.3. Placing participants in jobs.

2.5.4. Developing resumes.

2.5.5. Teaching interview skills.

2.5.6. Facilitating American Workplace Orientations.

2.6. The Contractor shall develop and maintain relationships with potential employer partners by:

2.6.1. Consulting with new employers by phone or in person to stay apprised of potential job openings and trainings.

2.6.2. Identifying job openings that match refugee skills.

2.6.3. Pursuing job placements for refugees.

2.7. The Contractor shall develop and conduct pre-vocational/job readiness workshops to prepare newly arrived refugees for job search success, which shall include, but not be limited to:

2.7.1. Conducting and documenting workforce research on a quarterly basis to understand current labor market trends and growth.

2.7.2. Adapting Employee Readiness Workshop curriculum to meet workforce needs.

2.7.3. Recruiting newly arrived refugees to participate in Employee Readiness Workshops.

3. Reporting Requirements

3.1. The Contractor shall submit narrative summary trimester reports to the Department that include, but are not limited to:

3.1.1. Descriptions of program activities for the previous trimester.

3.1.2. Identification of employment placement including, but not limited to hourly wage and attendance data.

3.1.3. Details that reflect employee retention rates.

3.2. The Contractor shall submit trimester reports in Section 3.1 to the Department no later than:

3.2.1. June 15, 2015

3.2.2. October 15, 2015

3.2.3. February 15, 2016

4. Deliverables

4.1. The Contractor shall provide (4) American Workplace Orientations, per year, targeting (60) refugees.

4.2. The Contractor shall develop a minimum of sixty (60) employability plans, as identified in Section 2.5.1, that serve sixty (60) refugees.

4.3. The Contractor shall assist a minimum of fifty (50) refugees to attain employment.

4.4. The Contractor shall assist a minimum of forty (40) refugees to successfully retain employment for a minimum of ninety (90) days.

4.5. The Contractor shall conduct a minimum of eight (8) pre-vocational workshops.

4.6. The Contractor shall assist a minimum of eighty (80) refugees with reducing barriers to employment as described in Section 2.3 and Section 2.4.

Exhibit B

Method and Conditions Precedent to Payment

1. This contract is funded with federal grant funds anticipated to be available based upon continued appropriation, which are conditioned upon continued support of the program by the state and federal governments.
2. The contractor agrees to provide the services in Exhibit A, Scope of Services in compliance with funding requirements of CFDA Title #93.566, the Refugee Entrant Assistance State Administered Programs – Refugee Social Services Grant, Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement.
3. The State shall pay the Contractor an amount not to exceed the Price Limitation on Form P-37, Block 1.8, for the services provided by the Contractor Pursuant to Exhibit A, Scope of Services.
4. Payment for expenses shall be on a cost reimbursement basis only for actual expenses incurred in accordance with Exhibit B-1 through Exhibit B-3.
5. Payment for services shall be made as follows:
   - 5.1. The Contractor shall submit monthly invoices for reimbursement of actual expenses in Section 4 that were incurred during the previous month.
   - 5.2. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
   - 5.3. Invoices and reports identified in Section 3 must be submitted to:

     Office of Minority Health and Refugee Affairs
     97 Pleasant Street
     Concord, NN 03301
6. Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Section 3.
7. A final payment request shall be submitted no later than sixty (60) days after the Contract ends. Failure to submit the invoice, and accompanying documentation could result in nonpayment.
8. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.
9. When the contract price limitation is reached, the program shall continue to operate at full capacity at no charge to the State of New Hampshire for the duration of the contract period.
10. Notwithstanding paragraph 18 of Form P-37, General Provisions, an amendment limited to transfer the funds within the budget and within the price limitation, can be made by written agreement of both parties and may be made without obtaining approval of the Governor and Executive Council.

Exhibit B-1 Budget

New Hampshire Department of Health and Human Services **COMPLETE**

ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Project Name: Ascentria Community Services, Inc.

Budget Request for: Refugee Targeted Assistance-Formula Program

Budget Period: 4/1/15 - 6/30/15 State Fiscal Year

	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share		
Line Item	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	$ 19,246.50	$ -	$ 19,246.50	$ -	$ -	$ -	$ 19,246.50	$ -	$ 19,246.50
2. Employee Benefits	$ 4,330.50	$ -	$ 4,330.50	$ -	$ -	$ -	$ 4,330.50	$ -	$ 4,330.50
3. Consultants	$ 500.00	$ -	$ 500.00	$ -	$ -	$ -	$ 500.00	$ -	$ 500.00
4. Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repair and Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchase/Depreciation	$ 155.00	$ -	$ 155.00	$ -	$ -	$ -	$ 155.00	$ -	$ 155.00
5. Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Educational	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lab	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pharmacy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Medical	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office	$ 305.00	$ -	$ 305.00	$ -	$ -	$ -	$ 305.00	$ -	$ 305.00
6. Travel	$ 1,079.00	$ -	$ 1,079.00	$ -	$ -	$ -	$ 1,079.00	$ -	$ 1,079.00
7. Occupancy	$ 949.50	$ -	$ 949.50	$ -	$ -	$ -	$ 949.50	$ -	$ 949.50
8. Current Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	$ 286.50	$ -	$ 286.50	$ -	$ -	$ -	$ 286.50	$ -	$ 286.50
Postage	$ 101.00	$ -	$ 101.00	$ -	$ -	$ -	$ 101.00	$ -	$ 101.00
Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit and Legal	$ 128.50	$ -	$ 128.50	$ -	$ -	$ -	$ 128.50	$ -	$ 128.50
Insurance	$ 468.50	$ -	$ 468.50	$ -	$ -	$ -	$ 468.50	$ -	$ 468.50
Board Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9. Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10. Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11. Staff Education and Training	$ 36.00	$ -	$ 36.00	$ -	$ -	$ -	$ 36.00	$ -	$ 36.00
12. Subcontractors/Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13. Other (specific details mandatory):	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Indirect		$ 4,414.00	$ 4,414.00	$ -	$ -	$ -		$ 4,414.00	$ 4,414.00
TOTAL	$ 27,586.00	$ 4,414.00	$ 32,000.00	$ -	$ -	$ -	$ 27,586.00	$ 4,414.00	$ 32,000.00

Indirect As a Percent of Direct 16.00%

Contractor Initials: DMW

Date: 4-2-15

New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Project Name: Ascentria Community Services, Inc.

Budget Request for: Refugee Targeted Assistance-Formula Program

Budget Period: 7/1/15 - 6/30/16 State Fiscal Year

	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share		
Line Item	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	$ 48,116.50	$ -	$ 48,116.50	$ -	$ -	$ -	$ 48,117	$ -	$ 48,117
2. Employee Benefits	$ 10,826.50	$ -	$ 10,826.50	$ -	$ -	$ -	$ 10,827	$ -	$ 10,827
3. Consultants	$ 1,250.00	$ -	$ 1,250.00	$ -	$ -	$ -	$ 1,250	$ -	$ 1,250
4. Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repair and Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchase/Depreciation	$ 387.00	$ -	$ 387.00	$ -	$ -	$ -	$ 387	$ -	$ 387
5. Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Educational	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lab	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pharmacy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Medical	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office	$ 762.00	$ -	$ 762.00	$ -	$ -	$ -	$ 762	$ -	$ 762
6. Travel	$ 2,697.00	$ -	$ 2,697.00	$ -	$ -	$ -	$ 2,697	$ -	$ 2,697
7. Occupancy	$ 2,373.50	$ -	$ 2,373.50	$ -	$ -	$ -	$ 2,374	$ -	$ 2,374
8. Current Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	$ 716.50	$ -	$ 716.50	$ -	$ -	$ -	$ 717	$ -	$ 717
Postage	$ 252.00	$ -	$ 252.00	$ -	$ -	$ -	$ 252	$ -	$ 252
Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit and Legal	$ 321.50	$ -	$ 321.50	$ -	$ -	$ -	$ 322	$ -	$ 322
Insurance	$ 1,171.50	$ -	$ 1,171.50	$ -	$ -	$ -	$ 1,172	$ -	$ 1,172
Board Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9. Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10. Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11. Staff Education and Training	$ 91.00	$ -	$ 91.00	$ -	$ -	$ -	$ 91	$ -	$ 91
12. Subcontractors/Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13. Other (specific details mandatory):	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Indirect		$ 11,035.00	$ 11,035.00	$ -	$ -	$ -		$ 11,035	$ 11,035
TOTAL	$ 68,965.00	$ 11,035.00	$ 80,000.00	$ -	$ -	$ -	$ 68,965	$ 11,035	$ 80,000

Indirect As a Percent of Direct 16.00%

Contractor Initials: DMR

Date: 4.2.15

New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Project Name: Ascentria Community Services, Inc.

Budget Request for: Refugee Targeted Assistance Program

Budget Period: 7/1/16 - 9/30/16 State Fiscal Year

	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share		
Line Item	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	$ 9,623	$ -	$ 9,623	$ -	$ -	$ -	$ 9,623	$ -	$ 9,623
2. Employee Benefits	$ 2,165	$ -	$ 2,165	$ -	$ -	$ -	$ 2,165	$ -	$ 2,165
3. Consultants	$ 250	$ -	$ 250	$ -	$ -	$ -	$ 250	$ -	$ 250
4. Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repair and Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchase/Depreciation	$ 78	$ -	$ 78	$ -	$ -	$ -	$ 78	$ -	$ 78
5. Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Educational	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lab	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pharmacy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Medical	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office	$ 153	$ -	$ 153	$ -	$ -	$ -	$ 153	$ -	$ 153
6. Travel	$ 540	$ -	$ 540	$ -	$ -	$ -	$ 540	$ -	$ 540
7. Occupancy	$ 475	$ -	$ 475	$ -	$ -	$ -	$ 475	$ -	$ 475
8. Current Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	$ 143	$ -	$ 143	$ -	$ -	$ -	$ 143	$ -	$ 143
Postage	$ 50	$ -	$ 50	$ -	$ -	$ -	$ 50	$ -	$ 50
Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit and Legal	$ 64	$ -	$ 64	$ -	$ -	$ -	$ 64	$ -	$ 64
Insurance	$ 234	$ -	$ 234	$ -	$ -	$ -	$ 234	$ -	$ 234
Board Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9. Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10. Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11. Staff Education and Training	$ 18	$ -	$ 18	$ -	$ -	$ -	$ 18	$ -	$ 18
12. Subcontractors/Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13. Other (specific details mandatory):	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Indirect		$ 2,207	$ 2,207	$ -	$ -	$ -		$ 2,207	$ 2,207
TOTAL	$ 13,793	$ 2,207	$ 16,000	$ -	$ -	$ -	$ 13,793	$ 2,207	$ 16,000

Indirect As a Percent of Direct 16.00%

Contractor Initials: DMW

Date: 4.2.15

SPECIAL PROVISIONS

Contractors Obligations: The Contractor covenants and agrees that all funds received by the Contractor under the Contract shall be used only as payment to the Contractor for services provided to eligible individuals and, in the furtherance of the aforesaid covenants, the Contractor hereby covenants and agrees as follows:

1. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.

3. **Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

4. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

5. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.

6. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.

7. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
   7.1. Renegotiate the rates for payment hereunder, in which event new rates shall be established;
   7.2. Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

7.3. Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.

RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:

8. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:
   8.1. Fiscal Records: books, records, documents and other 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 during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
   8.2. Statistical Records: Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
   8.3. Medical Records: Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.

9. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
   9.1. Audit and Review: During the term of this Contract 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 Contract for purposes of audit, examination, excerpts and transcripts.
   9.2. Audit Liabilities: In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.

10. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

11. **Reports:** Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.
    11.1. Interim Financial Reports: Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
    11.2. Final Report: A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

12. **Completion of Services:** Disallowance of Costs: Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) 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.

13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
    13.1. The preparation of this (report, document etc.) was financed under a 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.

14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.

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

16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of $500,000 or more. If the recipient receives $25,000 or more and has 50 or

more employees, it will maintain a current EEOP on file and submit an EEOP Certification Form to the OCR, certifying that its EEOP is on file. For recipients receiving less than $25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEOP Certification Form to the OCR certifying it is not required to submit or maintain an EEOP. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEOP requirement, but are required to submit a certification form to the OCR to claim the exemption. EEOP Certification Forms are available at: http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf.

17. **Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.

18. **Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, $150,000)

CONTRACTOR EMPLOYEE WHISTLEBLOWER RIGHTS AND REQUIREMENT TO INFORM EMPLOYEES OF WHISTLEBLOWER RIGHTS (SEP 2013)

(a) This contract and employees working on this contract will be subject to the whistleblower rights and remedies in the pilot program on Contractor employee whistleblower protections established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L. 112-239) and FAR 3.908.

(b) The Contractor shall inform its employees in writing, in the predominant language of the workforce, of employee whistleblower rights and protections under 41 U.S.C. 4712, as described in section 3.908 of the Federal Acquisition Regulation.

(c) The Contractor shall insert the substance of this clause, including this paragraph (c), in all subcontracts over the simplified acquisition threshold.

19. **Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.
When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:
    19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
    19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
    19.3. Monitor the subcontractor's performance on an ongoing basis

19.4. Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed
19.5. DHHS shall, at its discretion, review and approve all subcontracts.

If the Contractor identifies deficiencies or areas for improvement are identified, the Contractor shall take corrective action.

DEFINITIONS
As used in the Contract, the following terms shall have the following meanings:

COSTS: Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

DEPARTMENT: NH Department of Health and Human Services.

FINANCIAL MANAGEMENT GUIDELINES: Shall mean that section of the Contractor Manual which is entitled "Financial Management Guidelines" and which contains the regulations governing the financial activities of contractor agencies which have contracted with the State of NH to receive funds.

PROPOSAL: If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

UNIT: For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

FEDERAL/STATE LAW: Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or revised from the time to time.

CONTRACTOR MANUAL: Shall mean that document prepared by the NH Department of Administrative Services containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of implementing State of NH and federal regulations promulgated thereunder.

SUPPLANTING OTHER FEDERAL FUNDS: The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.

REVISIONS TO GENERAL PROVISIONS

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:

   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, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability 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 of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.

2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language;

   10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.

   10.2 In the event of early termination, 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, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.

   10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.

   10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.

   10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

3. The Department reserves the right to renew the contract for up to four (4) additional years, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR 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

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.

Contractor Name: Ascentria Community Services, I

4.2.15
Date

Dana Ranish
Name: Dana Ranish
Title: EVP | COO

CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 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.

Contractor Name: Ascentria Community Services, Inc

4.2.15
Date

Dana Ramsey
Name: Dana Ramsey
Title: EVP/COO

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

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 (l)(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: Ascentria Community Services, Inc

4.2.15
Date

Dana Ramish
Name: Dana Ramish
Title: EVP | COO

Contractor Initials DMR
Date 4.2.15

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.

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: Ascentria Community Services, Inc

4.2.15
Date

Name: Dana Ramish
Title: EVP | COO

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: Ascentria Community Services, Inc

4.2.15
Date

Dana Ranish
Name: Dana Ranish
Title: EVP | COO

Contractor Initials DRW
Date 4.2.15

HEALTH INSURANCE PORTABLITY 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, TitleXIII, 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.

l. "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

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:

- The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
- The unauthorized person used the protected health information or to whom the disclosure was made;
- Whether the protected health information was actually acquired or viewed
- 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

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 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.

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) l, 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.

NH DHHS	Ascentria Community Services, Inc.
The State	Name of the Contractor
	Dana Rainish
Signature of Authorized Representative	Signature of Authorized Representative
Trinidad Tellez	Dana Rainish
Name of Authorized Representative	Name of Authorized Representative
Director	Executive VP / COO
Title of Authorized Representative	Title of Authorized Representative
4/13/15	4/2/15
Date	Date

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: Ascentria Community Services, Inc

4·2·15
Date

Dana Rainish
Name: Dana Rainish
Title: EVP/COO

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: 965875664

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

   __X__ NO _____ YES

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

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

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

   _____ NO _____ YES

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

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

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

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

Contractor Initials DMR

Date 4·2·15

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 Ascentria Community Services, Inc., a(n) Massachusetts nonprofit corporation, registered to do business in New Hampshire on June 13, 2011. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.

In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2nd day of April, A.D. 2015

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

I, Alana Geary, do hereby certify that:
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of Ascentria Community Services, Inc.,, (formerly known as Lutheran Community Services, Inc.).
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of

the Agency duly held on July 21, 2014:
(Date)

RESOLVED: that the president and executive vice presidents are hereby authorized on behalf of this Corporation to execute any and all amendments, agreements, leases, contracts and other instruments, and any amendments, revisions, or modifications thereto, as may be deemed necessary, desirable or appropriate by the LSS CEO, LSS board of directors or LSS executive committee in accordance with the agency signing authority policy.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of

the 2nd day of April, 2015.
(Date Contract Signed)

4. Dana Ramish is the duly elected Executive Vice President
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

Alana Geary, Clerk
(Signature of the Elected Officer)

STATE OF ~~NEW HAMPSHIRE~~ Massachusetts

County of Massachusetts, Worcester

The forgoing instrument was acknowledged before me this 2 day of April 2015.

By Alana Geary
(Name of Elected Officer of the Agency)

Deborah Cistoldi
(Notary Public/Justice of the Peace)

(NOTARY SEAL)

DEBORAH A. CISTOLDI
MY COMMISSION EXPIRES APR. 1, 2018
NOTARY PUBLIC
COMMONWEALTH OF MASSACHUSETTS

Commission Expires

149653

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 3/9/2015

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
Commercial Lines - (617) 330-1005
Wells Fargo Insurance Services USA, Inc.
699 Boylston St, 6th Floor
Boston, MA 02116

CONTACT NAME:
PHONE (A/C, No, Ext): **FAX (A/C, No):** (866) 597-9827
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Philadelphia Indemnity Insurance Company	18058
INSURER B :	Liberty Mutual Insurance Co.	23043
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
Ascentria Care Alliance, Inc.
14 East Worcester Street
Worcester, MA 01604

COVERAGES **CERTIFICATE NUMBER:** 8840278 **REVISION NUMBER:** See below

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			PHPK1238160	10/01/2014	10/01/2015	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE [X] OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 25,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 3,000,000
	POLICY [ ] PRO-JECT [X] LOC						PRODUCTS - COMP/OP AGG	$ 3,000,000
	OTHER:						Human Services Prof Liab	$ 1,000,000
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	ALL OWNED AUTOS / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS / NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WC5-31s-392006-014 (NH &	10/01/2014	10/01/2015	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

CERTIFICATE HOLDER

Eric D. Borrin
Director of Contracts and Procurement
State of NH- DHHS
129 Pleasant Street- Brown Building
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Ascentria
CARE ALLIANCE

261 Sheep Davis Road, Suite A-1, Concord, NH 03301
ascentria.org | 603.224.8111 | info@ascentria.org
Formerly Lutheran Social Services of New England

Mission statement:

We are called to strengthen communities by empowering people to respond to life's challenges.

Vision statement:

We envision thriving communities where everyone has the opportunity to achieve their full potential regardless of background or disadvantage. We become recognized leaders for innovative community services. Together with our partners, we inspire people to help one another reach beyond their current circumstances and realize new possibilities.

LUTHERAN COMMUNITY SERVICES, INC.

UNIFORM FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2014

LUTHERAN COMMUNITY SERVICES, INC.
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YEAR ENDED JUNE 30, 2014

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LUTHERAN COMMUNITY SERVICES, INC.
AUDITOR DISCLOSURE INFORMATION
JUNE 30, 2014

Lead Auditor

Mark Cummings
CliftonLarsonAllen LLP
300 Crown Colony Drive, Suite 310
Quincy, MA 02169
(617) 984-8100

EIN 41-0746749

INDEPENDENT AUDITORS' REPORT

Board of Directors
Lutheran Community Services, Inc.
Worcester, Massachusetts

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Lutheran Community Services, Inc., which comprise the consolidated statement of financial position as of June 30, 2014, and the related consolidated statements of activities, cash flows and functional expenses for the year 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 consolidated 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 consolidated 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 consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Lutheran Community Services, Inc. as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Directors
Lutheran Community Services, Inc.

Other Matters

Other Information – Schedule of Expenditures of Federal Awards

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Information – Uniform Financial Reporting

The prior year summarized comparative information has been derived from the Organizations' June 30, 2013 financial statements and, in our report dated November 12, 2013 we expressed an unmodified opinion on those financial statements. This includes certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organizations' financial statements for the year ended June 30, 2013.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The supplementary information included in Schedules A and B and the supporting schedules thereto is presented solely for purposes of additional analysis as required by the Commonwealth of Massachusetts, and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2014, on our consideration of Lutheran Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lutheran Community Services, Inc.'s internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Boston, Massachusetts
November 12, 2014

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

COVER PAGE - Page 1 of 1

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 043566243

Other corporate names & FEINs if applicable: Lutheran Community Care, Inc. 452712474
(Use for consolidated financial statements.)

For the Year Ended: 6/30/2014 (M/D/YYYY)

Filed Electronically? (Y/N): Y

Filing Organization: Lutheran Community Services, Inc. (legal name)

(Doing Business As name, if applicable)

Massachusetts Vendor Code Number

A.G. Public Charities Acct.# 042430

Business Address: 14 East Worcester Street, Suite 300 (Street) Worcester (City) MA (State) 01604 (Zip)

CEO or CFO: Lisa (First Name) Cohen (Last Name) CFO (Title) (774) 243-3906 (Phone : Area Code / Number)

E-mail address: lcohen@ascentria.org

CPA: CliftonLarsonAllen LLP

CPA Firm's Current Mass. License #: 901

CPA's E-mail Address: mark.cummings@claconnect.com

CPA Firm's Federal Employer Id. (FEIN) #: 410746749

A-133 Audit Submitted? (Y/N): Y

Management Company Name: Lutheran Social Services of New England, Inc.

Have basic F/S been audited? (Y/N): Y

UFR Exemption/Exception Code#

Organization Type Code: C

For-Profit Organization: NO

Date of Org./Incorp.: 6/21/2001 (M/D/YYYY)

Special Education (SPED) Contractor (Y/N): N

Principal Purch. Agency: DSS

501(c)(3) Federal Tax Exempt (Y/N): Y

If Yes, Date of Exemption: 8/27/2002 (M/D/YYYY)

Cost Allocation Method Code: MD

Program Performance Report (Internet system) is not required:

Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	Program Address Street	City	State	Zip Code	Program Description	MMARS Prog.Code
2	Program to Enhance Elder Services (PEERS)		593 Main Street	West Springfield	MA	01089	Elder Refugee Services	2022
6	Therapuetic Foster Care/After Care		139 Pleasant Street	Brockton	MA	02301	Therapuetic Foster Care and Aftercare	FNFO
7	Ruth House		533 Main Street	Brockton	MA	02301	Teen Living Program	RESG
8	Forseberg Independent Living Program		84 Highland Street	Worcester	MA	01609	Adult Independent Program	3798
9	Ashland Street		8 North Ashland Street	Worcester	MA	01609	Residential Services Mentally Handicapped	3153
10	Florence House		414 Cambridge Street	Worcester	MA	01609	Teen Living Program	RESG
12	URMP Foster Care	Devereux Foundation	1310 Center Street	Newton	MA	02459	Unaccompanied Refugee Minor Program	CSSU
18	Refugee Job Services, Worcester		30 Harvard Street	Worcester	MA	01609	Refugee Services	2021
19	Refugee Job Services, West Springfield		593 Main Street	West Springfield	MA	01089	Refugee Services	2021
20	Refugee Case Management		593 Main Street	Worcester	MA	01089	Refugee Services	2020
21	Non Commonwealth Funded Refugee Programs	University of Mass Amherst	593 Main Street	West Springfield	MA	01069	Refugee Services	
25	Massachusetts Adoption		20 Hamilton Street	Worcester	MA	01609	Adoption Program	AMSS
28	Young Parents Support		553 North Main Street	Brockton	MA	02103	Teen Living Program	FBSS
29	Employment Support Services		593 North Main Street	Springfield	MA	01089	Refugee Services	2021
32	TAG	Refugee and Immagrant Assistance Center	27 Elm Street	Westfield	MA	01085	Targeted Assistance Grant	2021
34	Creative Living DMR		268 South Main Street	Andover	MA	01810	Lutheran Community Creative Living	3798
35	Department of Education		593 Main Street	West Springfield	MA	01069	Department of Education	
37	CNAP	Russian Community Association of Massachusetts	593 Main Street	West Springfield	MA	01089	CNAP	2023
43	Refugee School Impact (RSI) Program		51 Union Street, Suite 222	Worcester	MA	01609	Refugee Services	2024
44	Social Adjustment Services (SAS)	Jewish Family Services of Western Massachusetts, Inc.	593 Main Street	West Springfield	MA	01089	Refugee Services	2022
48	Aftercare		891 Montello Street	Brockton	MA	02301	Family Support	FNSO
50	MassREAP		14 East Worcester Street	Worcester	MA	01604	Refugee Services	2021
53	Other Non Massachusetts Programs		261 Sheep Davis Road,Suite A-1	Concord	NH	03301	Out of State Organization Mission	
54	Bridgeway House	Delta T Group Massachusetts, Inc.	659 Summer Street	Brockton	MA	02302	Residential Services	3153
55	Refugee Preventative Health Education	Refugee and Immigrant Assistance Center	51 Union Street	Worcester	MA	01609	Refugee Services	2025
56	Refugee Independence through Service Enhancement		51 Union Street	Worcester	MA	01609	Refugee Services	2021
57	DRIVE		593 Main Street	West Springfield	MA	01089	Employment Services	2021
58	Victims of Crime		14 E. Worcester Street	Worcester	MA	01604	Refugee Services	
59	Supplemental Nutrition Assistance Program	Russian Community Association of Massachusetts	593 Main Street	West Springfield	MA	01089	Refugee Services	2949

Note: If your agency is exempt from filling this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

STATEMENT OF FINANCIAL POSITION AS OF 06/30/2014 WITH COMPARATIVE TOTALS AS OF 6/30/2013
(BALANCE SHEET)

		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
	ASSETS						
1	Cash and Cash Equivalents	881,227				881,227	538,703
2	Accounts Receivable, Program Services	3,603,843				3,603,843	3,555,300
3	Allowance for Doubtful Accounts	(60,111)				(60,111)	(36,053)
4	Net Accounts Receivable, Program Services	3,543,732				3,543,732	3,519,247
5	Contributions Receivable						
6	Notes Receivable						
7	Prepaid Expenses	112,883				112,883	152,080
8	Other Accounts Receivable	583,758				583,758	619,241
9	Other Current Assets	349,500				349,500	
10	Short-Term Investments						
11	**TOTAL CURRENT ASSETS**	5,471,100				5,471,100	4,829,271
12	Land, Buildings, and Equipment		2,641,068			2,641,068	3,371,429
13	Accumulated Depreciation		(1,653,832)			(1,653,832)	(1,772,396)
14	Net Land, Buildings and Equipment		987,236			987,236	1,599,033
15	Long-Term Investments						
16	Other Assets	284,605				284,605	675,416
17	Due From Other Funds						
18	**TOTAL ASSETS**	5,755,705	987,236			6,742,941	7,103,720
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	576,103				576,103	702,376
20	Subcontract Payable						
21	Accrued Expenses	982,902				982,902	1,163,059
22	Current Notes Payable						
23	Current Portion Long-Term Debt	397,521				397,521	70,614
24	Deferred Revenue	300,178				300,178	255,352
25	Other Current Liabilities	298,990				298,990	557,471
26	**TOTAL CURRENT LIABILITIES**	2,555,694				2,555,694	2,748,872
27	Long-Term Notes & Mortgage Payable	625,264				625,264	1,025,652
28	Other Liabilities	393,338				393,338	431,585
29	Due to Other Funds						
30	**TOTAL LIABILITIES**	3,574,296				3,574,296	4,206,109
	NET ASSETS						
31	Unrestricted	1,555,583	987,236			2,542,819	2,221,483
32	Temporarily Restricted	625,826				625,826	676,128
33	Permanently Restricted						
34	**TOTAL NET ASSETS**	2,181,409	987,236			3,168,645	2,897,611
35	**TOTAL LIABILITIES AND NET ASSETS**	5,755,705	987,236			6,742,941	7,103,720

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. **FEIN:** 043566243

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2014 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2013

		UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
	REVENUES, GAINS, AND OTHER SUPPORT					
1	Contributions, Gifts, Legacies, Bequests & Special Events					
2	In-Kind Contributions					6,500
3	Grants	22,588,360			22,588,360	24,763,734
4	Program Service Fees	12,043,052			12,043,052	10,948,427
5	Federated Fundraising Organization Allocation					
6	Investment Revenue					
7	Revenue from Commercial Products & Services	136,753			136,753	103,309
8	Other	100,712			100,712	21,956
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions	190,374	(190,374)			
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions					
13	**TOTAL REVENUE, GAINS, AND OTHER SUPPORT**	35,059,251	(190,374)		34,868,877	35,843,926
	EXPENSES AND LOSSES					
14	Administration (Management & General)	4,465,096			4,465,096	5,396,548
15	Fundraising	15,832			15,832	22,004
16	Total Program Services	30,404,106			30,404,106	31,224,227
17	**TOTAL EXPENSES**	34,885,034			34,885,034	36,642,779
18	Losses	(147,119)			-147119	(159,667)
19	**TOTAL EXPENSES AND LOSSES**	34,737,915			34,737,915	36,483,112
	CHANGES IN NET ASSETS:					
20	Property & Equipment Acquisitions from Unrestricted Funds					
21	Transfer of Realized Endowment Fund Appreciation					
22	Return to Donor					
23	Other Increases (Decreases)		140,072		140,072	186,225
24	**TOTAL CHANGES IN NET ASSETS**	321,336	(50,302)		271,034	(452,961)
25	**NET ASSETS AT BEGINNING OF YEAR**	2,221,483	676,128		2,897,611	3,350,572
26	**NET ASSETS AT END OF YEAR**	2,542,819	625,826		3,168,645	2,897,611

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. **FEIN:** 043566243

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2014

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	271,034
	Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2	Depreciation	207,921
3	Losses	(147,119)
4	Increase/Decrease in Net Accounts Receivable	(24,485)
5	Increase/Decrease in Prepaid Expenses	7,402
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	(126,273)
8	Increase/Decrease in Accrued Expenses	(181,785)
9	Increase/Decrease in Deferred Revenue	44,826
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	
13	Other Cash Used in/Provided by Operating Activities	(166,485)
14	Net Cash Provided by/(used in) Operating Activities	(114,964)
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(53,368)
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	216,000
21	Net Cash Provided by/(used in) Investing Activities	162,632
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	(73,481)
29	Other Finance Payments/Reciepts	368,337
30	Net Cash Provided by/(used in) Financing Activities	294,856

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2014

INDIRECT METHOD

31	**Net Increase/(Decrease) in Cash and Cash Equivalents**		342,524
32	**Cash and Cash Equivalents at Beginning of Year**		538,703
33	**Cash and Cash Equivalents at End of Year**		881,227

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	66,364
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	
38	Bad Debt - Line 4	61,171
39	Impairment Loss - Line 13	68,863
40	Change in Beneficial Interest - Line 13	35,853

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

Statement of Functional Expenses for the Year Ended: 06/30/2014

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	20,186,087	306,126		19,879,961
2. Occupancy	1,598,235	153,424		1,444,811
3. Other Program / Operating Expense	8,641,846	280,751		8,361,095
4. Subcontract Expense	136,433			136,433
5. Direct Administrative Expense	3,984,477	3,641,052	15,832	327,593
6. Other Expenses	130,035	68,985		61,050
7. Depreciation of Buildings and Equipment	207,921	14,758		193,163
8. **TOTAL EXPENSES**	34,885,034	4,465,096	15,832	30,404,106

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

Statement of Functional Expenses for the Year Ended: 06/30/14

	PROGRAM # 2	PROGRAM # 6	PROGRAM # 7	PROGRAM # 8	PROGRAM # 9
1. Employee Compensation & Related Expenses	36,765	338,844	385,834	329,330	153,838
2. Occupancy	905	54,920	101,166	21,361	47,238
3. Other Program / Operating Expense	1,842	822,119	31,330	35,159	31,040
4. Subcontract Expense					
5. Direct Administrative Expense	1,654	18,056	12,166	15,044	31,921
6. Other Expenses					
7. Depreciation of Buildings and Equipment	70	1,118	48,009	19	6,248
8. TOTAL EXPENSES	41,236	1,235,057	578,505	400,913	270,285

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

Statement of Functional Expenses for the Year Ended: 06/30/14

	PROGRAM # 10	PROGRAM # 12	PROGRAM # 18	PROGRAM # 19	PROGRAM # 20
1. Employee Compensation & Related Expenses	299,021	1,814,256	136,800	73,205	140,522
2. Occupancy	44,163	134,105	16,875	3,760	11,326
3. Other Program / Operating Expense	45,459	748,172	5,849	1,347	5,903
4. Subcontract Expense		21,903			
5. Direct Administrative Expense	11,451	86,114	7,302	6,039	8,777
6. Other Expenses		(1,224)			
7. Depreciation of Buildings and Equipment	16,004	10,334	1,281	1,114	1,087
8. TOTAL EXPENSES	416,098	2,613,660	168,107	85,465	167,615

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

Statement of Functional Expenses for the Year Ended: 06/30/14

	PROGRAM # 21	PROGRAM # 25	PROGRAM # 28	PROGRAM # 29	PROGRAM # 32
1. Employee Compensation & Related Expenses	914,331	173,726	81,434	113,844	261,294
2. Occupancy	40,636	8,395	6,895	1,819	23,162
3. Other Program / Operating Expense	816,626	10,216	1,624	5,800	18,137
4. Subcontract Expense	21,711				34,120
5. Direct Administrative Expense	49,220	7,765	2,795	3,004	8,963
6. Other Expenses	50				
7. Depreciation of Buildings and Equipment	5,576	10	4	190	400
8. TOTAL EXPENSES	1,850,150	200,112	92,752	124,657	346,076

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

Statement of Functional Expenses for the Year Ended: 06/30/14

	PROGRAM # 34	PROGRAM # 35	PROGRAM # 37	PROGRAM # 43	PROGRAM # 44
1. Employee Compensation & Related Expenses	357,304	129,247	15,159	22,322	24,346
2. Occupancy	3,901	13,731	594	1,981	1,165
3. Other Program / Operating Expense	61,776	13,089	240	2,217	461
4. Subcontract Expense			3,700		37,051
5. Direct Administrative Expense	15,170	5,934	3,200	834	1,987
6. Other Expenses					
7. Depreciation of Buildings and Equipment	16	932	29	151	149
8. TOTAL EXPENSES	438,167	162,933	22,922	27,505	65,159

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

Statement of Functional Expenses for the Year Ended: 06/30/14

	PROGRAM # 48	PROGRAM # 50	PROGRAM # 53	PROGRAM # 54	PROGRAM # 55
1. Employee Compensation & Related Expenses	28,241	73,306	13,508,818	493,840	5,446
2. Occupancy		7,204	859,966	32,310	
3. Other Program / Operating Expense	185	5,229	5,612,759	71,184	
4. Subcontract Expense				4,452	7,255
5. Direct Administrative Expense		6,790		14,000	79
6. Other Expenses			62,058	166	
7. Depreciation of Buildings and Equipment		547	73,918	23,585	
8. TOTAL EXPENSES	28,426	93,076	20,117,519	639,537	12,780

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

Statement of Functional Expenses for the Year Ended: 06/30/14

	PROGRAM # 56	PROGRAM # 57	PROGRAM # 58	PROGRAM # 59	PROGRAM #
1. Employee Compensation & Related Expenses	11,631	9,662	41,364	106,231	
2. Occupancy	103	787	2,156	4,187	
3. Other Program / Operating Expense	916	3,475	2,492	4,449	
4. Subcontract Expense				6,241	
5. Direct Administrative Expense	184	921	3,542	4,681	
6. Other Expenses					
7. Depreciation of Buildings and Equipment	15	116	106	2,135	
8. TOTAL EXPENSES	12,849	14,961	49,660	127,924	

See Accompanying Notes to Financial Statements

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Lutheran Community Services, Inc. (LCS) and Lutheran Community Care, Inc. (LCC) (collectively the Organizations) are corporations exempt from tax under Section 501(c)(3) of the Internal Revenue Code as a public charity. The Organizations provide community service programs to children, families, refugees, and developmentally disabled adults throughout New England. LCS transferred its "In Home Care" service line to LCC; LCS is the sole corporate member of LCC. The Organizations have a sole member, Lutheran Social Services of New England, Inc. (LSSNE) who also serves as the management agent.

On September 1, 2014, Lutheran Social Services of New England, Inc. became Ascentria Care Alliance (Ascentria). This name change is a vital component of Ascentria's new corporate strategy, meant to help facilitate new business partnerships and expand opportunities with foundations, corporate sponsors, and donors in support of the new client centered model of care. Ascentria continues to honor its Lutheran heritage as it moves forward in a new direction.

The Organizations provide the following programs:

Social Services – through a variety of programs, the Organizations provide services related to therapeutic foster care, unaccompanied refugee minors support, housing for teen mothers and their children, housing for homeless, small group homes serving teenagers, various support services and living accommodations for developmentally, physically and mentally disabled adults and other various social support programs.

Refugee Services – through this program, the Organizations seek to provide resettlement, employment, case management, medical case management, English as a second language classes, and other support services to refugees, asylees, and immigrants.

Adoption– through this program, the Organizations provide services related to domestic and international adoptions.

Basis of Consolidation

The accompanying financial statements present the consolidated financial position, results of operations, changes in net assets, cash flows, and functional expenses of the Organizations. Material intercompany transactions and balances have been eliminated in consolidation.

Method of Accounting

The financial statements of the Organizations have been prepared on the accrual method of accounting. Accordingly, assets are recorded when the Organizations obtain the rights of ownership or is entitled to claims for receipt and liabilities are recorded when the obligation is incurred.

Cash and Cash Equivalents

The Organizations consider all short-term debt securities purchased with an original maturity of three months or less to be cash equivalents.

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

Accounts receivable are recorded net of an allowance of expected losses. The allowance is estimated from historical performance and projections of trends. Credit is extended to customers and collateral is not required. When the accounts become past due, historically, the Organizations have not charged interest to these accounts.

Program Service Revenue

Program service revenue is recognized as costs are incurred and services are provided.

Property and Equipment

Property and equipment are recorded at cost. Assets with an estimated useful life of more than one year and a historical cost in excess of $2,500 are capitalized. The Organizations capitalize acquisitions and improvements, while expenditures for maintenance and repairs that do not extend the useful lives of the assets are charged to operations. Donated property and equipment are recorded at its fair market value at date of donation. Gifts of long-lived assets are reported as unrestricted support unless donor stipulations specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulation about how long those assets must be maintained, expiration of donor restrictions are reported when the donated or acquired long-lived assets are placed into service. Depreciation is computed using the straight-line method over the estimated useful life of the assets.

Assets Held for Sale

Effective April 8, 2014, a property in New Hampshire qualified to be classified as held for sale. Consequently, the Organization has presented the assets under the caption "Assets Held for Sale" on the statement of financial position.

Assets held for sale are reported in the statement of financial position at the lower of its carrying amount or fair value, less cost to sell. Assets held for sale are assessed for impairment when management believes events or changes in circumstances indicate that its carrying amount may not be recoverable. Based on this assessment, assets held for sale that are considered impaired are written down to their fair value. As of June 30, 2014 management determined that the carrying value of the real estate exceeded its fair value and has recognized an impairment loss of approximately $68,900.

Related Party Loans Receivable

The Organizations' loan portfolio is comprised on unsecured related party loans receivable that are non-interest bearing and have no fixed repayment terms, as detailed in Note 3, and is considered a single portfolio class. Related party loans receivable are recorded net of an allowance for expected loan losses (allowance). The Organizations establish an allowance as an estimate of inherent risk in the Organizations' loan portfolio. Although management believes the allowance to be adequate, ultimate losses may vary from its estimates. The allowance is established through a provision for loan losses that is charged to expense. Loan losses are charged off against the allowance when the Organizations determine the loan balance to be uncollectible. Proceeds received on previously charged off amounts are recorded as recovery in the year of receipt. The Organizations determined that all related party loans receivable are fully collectible as of June 30, 2014.

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Related Party Loans Receivable (Continued)

The Organizations review the adequacy of the allowance, including consideration of the relevant risks in the loan portfolio, current economic conditions and other factors periodically. The Organizations internally monitor related party borrowers to assess the risk of nonperformance. The Organizations determine that changes are warranted based on those reviews, the allowance is adjusted.

Net Assets

Net assets of the Organizations are classified and reported as follows:

Unrestricted Net Assets

Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets

Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organizations and/or the passage of time.

Permanently Restricted Net Assets

Include contributions which require by donor restriction that the corpus be invested in perpetuity and only the income be made available for operations in accordance with donor restrictions.

Recognition of Donor Restrictions

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Donated Services

Donated services are recognized in the financial statements if the services enhance or create non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Advertising Costs

Promotional advertising costs are expensed as incurred. Promotional advertising expense charged to operations amounted to $31,128 for the year ended June 30, 2014.

Use of Estimates

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

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The cost of providing the various programs and services are summarized on a functional basis. Costs are generally identified as to program site, and are then allocated between programs and supporting services that benefited based on total direct expenses.

Income Taxes

The Organizations are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code and are exempt from federal and state income taxes on related income pursuant to section 501(a) of the code. Should that status be challenged, in the future the LCS's 2011 through 2014 tax years are open for examination by federal and state taxing authorities and LCC's 2012 through 2014 tax years are open for examination by federal and state taxing authorities.

Deferred Revenue

Deferred revenue consists primarily of advances received from state and federal agencies for initial funding of programs. Amounts will be recognized as revenue as these programs incur the related expenditures.

Fair Value Measurements

In accordance with professional standards, assets and liabilities measured and recorded at fair value are required to be categorized into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level I) and the lowest priority to unobservable inputs (Level III). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Assets and liabilities measured and recorded at fair value by the Organizations are categorized as follows:

Level I – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organizations have the ability to access.

Level II – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level III – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in valuation methodology used at June 30, 2014.

Subsequent Events

In preparing these financial statements, the Organizations have evaluated events and transactions for potential recognition or disclosure through November 12, 2014, the date the financial statements were available to be issued.

NOTE 2 ASSETS LIMITED AS TO USE

Beneficial Interest in Net Assets of Affiliate

The Organizations record its beneficial interest in the assets of Lutheran Social Service of New England Foundation, Inc. (LSSNEF) a related party for funds being held by LSSNEF on behalf of the Organizations. At June 30, 2014 the beneficial interest in net assets of affiliates was approximately $584,000 and is presented under the caption "Other Accounts Receivable" in the accompanying Consolidated Statement of Financial Position.

NOTE 3 RELATED PARTY TRANSACTIONS

The Organizations have entered into the following transactions with related parties:

a) The Organizations are charged annually by LSSNE for accounting, management services, and overhead in monthly installments. Charges to operations for these services totaled approximately $3,630,000 for the year ended June 30, 2014. These expenses have been included on the statement of activities under the caption "Administration (Management & General)". In addition LSSNE is the central contracting entity for insurance coverage, and insurance costs are then billed monthly to the Organizations.

b) In connection with soliciting and managing donations received, LSSNEF charged the Organizations a custodial fee. The custodial fee charged to operations was $15,832 for the year ended June 30, 2014.

c) The Organizations rent office space and program vehicles from LSSNE under tenancy at will arrangements. The rent charged to operations for these arrangements amounted to approximately $61,000 for the year ended June 30, 2014.

NOTE 3 RELATED PARTY TRANSACTIONS (CONTINUED)

d) Related Party loans that bear no interest and have no fixed repayment terms, included on the Statement of Financial Position under the captions "Other Assets" and "Other Liabilities", are as follows:

Due from Related Parties:		
Lutheran Social Services of New England, Inc.	$	182,559
Lutheran Creative Living, Inc.		2,677
Lutheran Housing Corporation - Brockton, Inc.		703
Lutheran Home of Southbury, Inc.		40,722
Luther Ridge at Middletown, Inc.		3,506
Total	$	230,167
Due to Related Parties:		
Lutheran Social Services of New England Foundation, Inc.	$	322,994
Good News Garage, Inc.		70,344
Total	$	393,338

NOTE 4 DEFINED CONTRIBUTION PENSION PLAN

The Organizations participate in a defined contribution thrift plan (the thrift plan) qualifying under Internal Revenue Code Section 403(b) maintained by LSSNE. The thrift plan permits discretionary employer contributions based on a specified percentage of annual compensation and employee contributions. The Organizations did not make contributions to the plan for the year ended June 30, 2014.

NOTE 5 ACCOUNTS RECEIVABLE

The accounts receivable balance consisted of the following at June 30, 2014:

Accounts Receivable - Program Services	$	3,603,843
Less: Allowance for Doubtful Accounts		(60,111)
Accounts Receivable, Net	$	3,543,732

NOTE 6 CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organizations to concentrations of credit risk consist principally of the following:

Cash and Cash Equivalents
The Organizations maintain cash and cash equivalent balances in several federally insured financial institutions in the same geographic area as well as a money market fund. During the year there may be times when uninsured cash is significantly higher and exceeds federally insured limits.

Major Customer
The Organizations receive significant funding from various federal and state agencies. The states through which funding was received include Massachusetts, New Hampshire and Maine. At June 30, 2014 approximately 90% of the Organizations revenue was received from state and federal agencies directly or via pass through for the year then ended.

Due from Related Parties
The Organizations extend unsecured credit to its affiliates. The balance due from affiliates totaled $230,167 at June 30, 2014.

Beneficial Interest in Net Assets of Related Party
The Organizations unsecured gifts, held by a related party, amounted to $583,758 at June 30, 2014.

Accounts Receivable
The Organizations extend unsecured credit to its customers. Accounts receivable amounted to $3,543,732 at June 30, 2014.

NOTE 7 PROPERTY AND EQUIPMENT

The useful lives of property and equipment for purposes of computing depreciation are:

Building, Building Improvements and Leasehold Improvements	5 - 40 Years
Equipment, Furniture and Fixtures and Vehicles	3 - 10 Years
Equipment under Capital Lease	3 - 5 Years
Computer Equipment and Software	3 Years

Depreciation and amortization (including amortization of equipment under capital lease) expense charged to operations was $207,921 for the year ended June 30, 2014.

NOTE 7 PROPERTY AND EQUIPMENT (CONTINUED)

During April 2014, LCS deemed building assets with net book value of approximately $350,000 to be held for sale, at this time depreciation on these assets ceased. See Note 1 for additional details.

During September 2013, LCS deemed building assets with a net book value of approximately $69,000 to be held for sale, at this time depreciation on these assets ceased. On December 20, 2013, the assets were sold and LCS recognized a gain on disposal. The gain of approximately $147,000 is reflected under the caption "Losses" on the Statement of Activities for the year ended June 30, 2014.

NOTE 8 MAINE MEDICAID LIABILITY

LCS provides services for Medicaid eligible individuals under terms of costs based contracts with the State of Maine. Accordingly, LCS provides for the estimated amounts of settlements with Medicaid as a liability. Final reimbursement is not determined until the State of Maine accepts the cost report. The amount of the estimated liability was approximately $256,000 at June 30, 2014. Adjustments to these estimates are reflected on the Statement of Activities under the caption "Grants" to the extent not previously recorded in the year final settlement information becomes available to management. The estimated liability is included under the caption "Other Current Liabilities" at June 30, 2014.

NOTE 9 CONTRIBUTED LEASED PROPERTY

LCS ("lessee") entered into a lease agreement to lease a building. The lease is for a period of five years with an annual rent of $1 payable to lessor each year.

Management has determined that the annual rental payments are below market value and therefore have recorded the fair value of the lease in the financial statements. The valuation of the lease is based on the lesser of the net present value of market rate rent payments or the fair market value of the building at the lease inception date, at that time, was estimated to be $69,000. Management concluded that the fair value of the building was the lesser of the two valuation methods and consequently valued the market rate lease at $69,000 at the lease inception date. The fair value of the lease is being amortized on a straight-line basis over the term of the lease. The unamortized fair value of the lease amounted to $41,700 as of June 30, 2014 and is reported in the caption "Land, Buildings and Equipment" on the Statement of Financial Position.

NOTE 10 LONG-TERM DEBT

The Organizations are liable on long-term debt at June 30, 2014 as follows:

Description	
Note Payable	
Term note payable to Bank of America face amount $350,000, due August 7, 2033, secured by business assets, payable in monthly installments of interest only through August 2008 then monthly payments of principal plus interest through maturity. Interest rate is the 30 year treasury bill rate plus 2 1/2% adjusted annually (7.1% at June 30, 2014).	$ 313,702
Mortgages	
1st Mortgage payable to TD Bank in monthly principal and interest payments of $3,558 maturing on December 17, 2014, with an interest rate of 5%, secured by all business assets.	358,410
Mortgage payable to Bank of America face amount $370,308, secured by real property owned by LCS at two locations, and guaranteed by LSSNE, with an interest rate of 7.01%, due August 2032. Monthly principal and interest payments of $2,670.	328,340
Capital Lease Obligations	
LCS is obligated under various capital lease agreements for equipment and motor vehicles, expiring from 2015 through 2016, with a combined monthly payment of approximately $2,200 with interest rates ranging from approximately 4% to 8%.	22,333
Total	1,022,785
Less: Current Maturities	(397,521)
Long-Term Debt, Net	$ 625,264

Following are current maturities for the next five years:

Year Ending June 30,	Current Maturities
2015	$ 397,521
2016	18,525
2017	19,662
2018	21,114
2019	22,674

Interest charged to operations for the above long-term debt amounted to $66,364 for the year ended June 30, 2014.

NOTE 11 DUE TO THIRD PARTY

The Organizations are reflecting an estimated liability in the amount of approximately $43,000 at June 30, 2014. The amount is due to the New Hampshire Department of Children, Youth and their Families (DCYF) resulting from reported overpayments that date back to 2005. The liability is reflected on the Statement of Financial Position under the caption "Other Current Liabilities".

NOTE 12 OPERATING LEASES

The Organizations lease land, buildings, equipment and motor vehicles under various operating lease agreements with terms of one to five years. Total rent and related expenses amounted to approximately $950,000 for the year ended June 30, 2014.

Future minimum lease payments under these agreements are as follows:

Year Ending June 30,	Amount
2015	$ 460,289
2016	197,160
2017	165,448
2018	153,958
2019	30,984
Total	$ 1,007,839

NOTE 13 CONTINGENCIES

A significant portion of the Organizations' net revenues and accounts receivable are derived from services reimbursable under Medicaid programs. There are numerous healthcare reform proposals being considered on federal and state levels. The Organizations cannot predict at this time whether any of these proposals will be adopted or, if adopted and implemented, what effect such proposals would have on the Organizations.

A significant portion of the Organizations' revenues are derived from services reimbursable under Medicaid programs. The base year costs utilized in calculating the Medicaid rates are subject to audit which could result in a retroactive rate adjustment for all years in which that cost base was used in calculating the rates. It is not possible at this time to determine whether the Organizations will be audited or if a retroactive rate adjustment would result.

LCS and LSSNE have entered into an equity sharing agreement related to one property transferred from LSSNE to the LCS on July 1, 2001. The agreement states that if the properties are sold or leased to a third party, approximately 40% of the proceeds will become payable to LSSNE. Such payment represents the excess of fair value of the properties transferred over their net book value as of July 1, 2001.

NOTE 13 CONTINGENCIES (CONTINUED)

A significant portion of the Organizations' revenues are derived from state and federal government funding. Due to current economic conditions it is possible that funding from these sources could be reduced in the near term. The Organizations cannot determine at this time if funding levels will change, or what financial impact, if any, potential changes would have on the Organizations.

LCS was previously covered by a retroactive workers compensation and employer's liability insurance policy. Under such a policy, the ultimate premium is based on LCS's loss experience. In addition, LCS accrues estimated losses for asserted and unasserted claims in excess of the minimum premium up to any stipulated maximum per the policy. LCS's policy contained a loss limitation provision of $250,000 per incident. As of June 30, 2014 there is an open asserted claim outstanding. There are potential additional costs related to this claim for which management cannot estimate, thus no provision has been recorded. The maximum amount of the additional claims considering the loss limitation is $120,000. Management is unaware of any additional unasserted claims as of June 30, 2014, thus any financial impact related to such claims cannot be determined at this time.

The receivables of the Organizations are listed as collateral under the line of credit agreement of LSSNE. The outstanding balance as of June 30, 2013 was $1,540,000.

NOTE 14 FAIR VALUE MEASUREMENT

The Organizations use fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. Fair value measurement is based on quoted market prices. For additional information on how the Organizations measure fair value refer to Note 1 – Organization and Summary of Significant Accounting Policies.

The following tables present the Organizations fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2014:

	Total	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3
Beneficial Interest in Net Assets of Affiliate				
Cash Equivalents	$ 583,758	$ -	$ -	$ 583,758
Total	$ 583,758	$ -	$ -	$ 583,758

NOTE 14 FAIR VALUE MEASUREMENT (CONTINUED)

The following table provides a summary of changes in fair value of the Organization's Level 3 financial assets for the year ended June 30, 2014:

Balance at July 1, 2013	$ 619,241
Utilization of Funds	(35,483)
Balance at June 30, 2014	$ 583,758

The following table presents the Organization's fair value hierarchy for those assets measured at fair value on a nonrecurring basis as of June 30, 2014:

	Total	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3
Assets Held for Sale	$ 349,500	$ -	$ -	$ 349,500
Total	$ 349,500	$ -	$ -	$ 349,500

The following table presents changes in assets measured at fair value using Level 3 inputs on a non-recurring basis for the year ended of June 30, 2014:

	Assets Held for Sale
July 1, 2013 - Value	$ 425,000
Depreciation Expense	(6,637)
Asset Impairment Charge	(68,863)
June 30, 2014 - Value	$ 349,500

NOTE 15 SUBSEQUENT EVENTS

Effective September 1, 2014, the Organizations changed their names to Ascentria Community Services, Inc. and Ascentria Community Care, Inc.

NOTE 16 SURPLUS REVENUE RETENTION

Balance at June 30, 2013	$ (3,983,425)
Decrease	(674,515)
Balance at June 30, 2014	$ (4,657,940)

LUTHERAN COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Health & Human Services			
Pass-Through Commonwealth of Massachusetts			
Department of Social Services:			
Unaccompanied Refugee Minors	93.566	INTF0000009921119369	$ 1,756,911
Statewide Intensive Foster Care	93.667	INTF000000912FNIFO	41,866
Statewide Intensive Foster Care	93.558	INTF000000912FNIFO	233,682
Teen Living Program	93.667	INTF0000009951119466	9,527
Children Services Aftercare	93.667	INTF00000000912FNSS0	1,311
Office of Refugees and Immigrants:			
TAG	93.584	CTORI010011TAG000004	158,444
Refugee Cash Management	93.583	CTORI010011RCM000002/ CTORI010011RCM000012	174,939
Refugee Cash Management	93.566	CTORI010011RCM000002/ CTORI010011RCM000012	9,608
CRES	96.566	CTORI010011CRES00007 / CTORI010011CRES00006	276,970
Citizen TIP	93.566	CTORI010011SAS000003	67,217
PEERS	93.576	CTORI010014PRS000005/ CTORI010013PRS000005	39,284
REAP	93.576	CTORI010011REAP00002	92,553
Refugee Drivers Ed Program	93.576	CTORI010013DRV000002	14,776
Refugee School Impact	93.576	CTORI010012RSI000001	27,731
PHP	93.576	CTORI010012PHP000006	12,368
RISE	93.576	CTORI010012RISE00007/ CTORI010012RISE00006	10,159
Pass-Through State of New Hampshire			
Office of Minority Health and Refugee Affairs:			
New Hampshire Health Profession Project	93.093	20-1201009559930000	2,704,195
Refugee Social Services	93.566	010-042-79220000-102	163,576
Refugee School Impact	93.576	010-095-5973000	75,500
Refugee Preventative Health	93.576	010-095-5974000	37,492
Refugee Targeted Assistance	93.576	010-042-79220000	122,934
Bi-Cultural Services for Older Refugees	93.576	010-095-59750000-102	49,428
Pass-Through Lutheran Immigration and Refugee Service			
Office of Refugees and Immigrants:			
Unaccompanied Child and Youth Program	93.676	90ZU0067/01	1,230,962
DUCS Safe Transition and Reunification	93.676	90ZU0057/03	367,347
Match Grant	93.567 *	90RV0062/01	221,931
Pass-Through EMM			
Office of Refugees and Immigrants:			
Preferred Communities	93.576	90RP0105	26,950
Match Grant	93.567 *	EMM SPRMC010CA013	89,969
Pass-Through Church World Services			
Office of Refugees and Immigrants:			
Match Grant	93.567 *	2013	85,641

LUTHERAN COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Agency or Pass-through Number	Federal Expenditures
Pass-Through Administration for Children and Families			
Office of Refugees Resettlement:			
Childcare Micro Enterprise	93.576	90RG0142-01-00	44,061
Refugee Agricultural Partnership Program	93.576	90ZR001802/3	35,216
U.S. Department of State			
Pass-Through Lutheran Immigration and Refugee Service			
Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	SPRMCO11CA088	1,017,100
Pass-Through EMM			
Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	EMM SPRMC010CA013	315,938
Pass-Through Church World Services			
Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	2013	162,862
U.S. Department of Agriculture			
USDA Specialty Crop Block Grant	10.170	AGR-SC-2013	9,098
New Lands Farms Marketing Collective	10.225	2012-33800-19931	98,462
Community Food Projects	10.225	2011 33800-30533	3,248
Pass-Through Commonwealth of Massachusetts			
Supplemental Nutrition Assistance Program	10.531	CT WEL 44003064 LSS 0001	107,554
Pass-Through Neustras Raices			
USDA Outreach	10.168	USDA BFRDP	10,288
U.S. Department of Justice			
Pass-Through Commonwealth of Massachusetts			
Victims of Crime	16.575	VOCA2014LUTH000000008	48,858
U.S. Department of Transportation			
Pass-Through Central Massachusetts Regional Planning Commission			
OLMS Transit Grant	20.516	MA-37-X055-00	45,841
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 10,001,797

* Major Program

Basis of Presentation and Summary of Significant Accounting Policies

The schedule of Expenditures of Federal Awards includes federal award activity of Lutheran Community Services, Inc. for the year ended June 30, 2014. The information in this schedule is in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Because the schedule presents only a selected portion of the operations of the Organizations, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organizations. Expenditures are presented on the accrual basis of accounting, such expenditures are recognized following the cost principles contained in OMB Circular A-122, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

ORGANIZATION: Lutheran Community Services, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2014 FEIN: 043566243

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests				
2R Gov. In-Kind/Capital Budget		XXXXXXXXXXX	XXXXXXXXXXX	
3R Private IN-Kind				
4R **Total Contributions and In-Kind**				
5R Mass Gov. Grant		XXXXXXXXXXX	XXXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)	22,588,360			22,588,360
7R **Total Grants**	22,588,360			22,588,360
8R Dept. of Mental Health (DMH)		XXXXXXXXXXX	XXXXXXXXXXX	
9R Dept.of Developmental Services(DDS/DMR)	1,937,460	XXXXXXXXXXX	XXXXXXXXXXX	1,937,460
10R Dept. of Public Health (DPH)		XXXXXXXXXXX	XXXXXXXXXXX	
11R Dept.of Children and Families (DCF/DSS)	4,441,115	XXXXXXXXXXX	XXXXXXXXXXX	4,441,115
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXX	XXXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXXX	XXXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXX	XXXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXX	XXXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXXX	XXXXXXXXXXX	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXX	XXXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXXX	XXXXXXXXXXX	
19R MA. Off. for Refugees & Immigr.(ORI)	1,120,823	XXXXXXXXXXX	XXXXXXXXXXX	1,120,823
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXXX	XXXXXXXXXXX	
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXX	XXXXXXXXXXX	
22R Dept.of Correction (DOC)		XXXXXXXXXXX	XXXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXXX	XXXXXXXXXXX	
24R Parole Board (PAR)		XXXXXXXXXXX	XXXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXXX	XXXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXXX	XXXXXXXXXXX	
27R Div.of Housing & Community Develop(OCD)		XXXXXXXXXXX	XXXXXXXXXXX	
28R POS Subcontract	300,001	XXXXXXXXXXX	XXXXXXXXXXX	300,001
29R Other Mass. State Agency POS	209,543	XXXXXXXXXXX	XXXXXXXXXXX	209,543
30R Mass State Agency Non - POS	158,535	XXXXXXXXXXX	XXXXXXXXXXX	158,535
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXXX	XXXXXXXXXXX	
32R Non-Mass. State/Local Government	70,360	XXXXXXXXXXX	XXXXXXXXXXX	70,360
33R Direct Federal Grants/Contracts	180,037	XXXXXXXXXXX	XXXXXXXXXXX	180,037
34R Medicaid - Direct Payments		XXXXXXXXXXX	XXXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXXX	XXXXXXXXXXX	
36R Medicare		XXXXXXXXXXX	XXXXXXXXXXX	
37R Mass. Govt. Client Stipends	88,174	XXXXXXXXXXX	XXXXXXXXXXX	88,174
38R Client Resources	31,411	XXXXXXXXXXX	XXXXXXXXXXX	31,411
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXX	XXXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXXX	XXXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)	3,507,573	XXXXXXXXXXX	XXXXXXXXXXX	3,507,573
42R Private Client 3rd Pty/other offsets		XXXXXXXXXXX	XXXXXXXXXXX	
43R **Total Assistance and Fees**	12,043,052	XXXXXXXXXXX	XXXXXXXXXXX	12,043,052
44R Federated Fundraising				
45R Commercial Activities	136,753			136,753
46R Non-Charitable Revenue				
47R Investment Revenue				
48R Other Revenue	100,712			100,712
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXX			
50R Released Net Assets-Program	190,374			190,374
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
53R **TOTAL REVENUE**	35,059,251			35,059,251
54R **TOTAL EXPENSE = 56E**	34,885,034	3,303,695	17,884	31,563,455
55R **OPERATING RESULTS**	174,217	(3,303,695)	(17,884)	3,495,796

EXPENSE	Total Organization FTE	Total Organization Expense	Admin (M&G) FTE	Admin (M&G) Expense	Fund Raising FTE	Fund Raising Expense	Total All Programs FTE	Total All Programs Expense
1E **Total Direct Prog.Staff FTE/Exp 101-138**	153.33	5,419,869	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	153.33	5,419,869
2E Chief Executive Officer - FTE/Exp.								
3E Chief Financial Officer - FTE/Exp.								
4E Accting/Clerical/Support FTE/Expense								
5E Admin Maint/House-Grndskeeping FTE/Exp								
6E **Total Admin Employee FTE/Expense 410**								
7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXXX		
8E **Total FTE/Salary/Wages**	153.33	5,419,869					153.33	5,419,869
9E Payroll Taxes 150		396,032						396,032
10E Fringe Benefits 151		611,277						611,277
11E Accrual Adjustments		(56,035)						(56,035)
12E **Total Employee Compensation & Rel. Exp.**		6,371,143						6,371,143
13E Facility and Prog. Equip.Expenses 301, 390		46,575						46,575
14E Facility & Prog. Equip. Depreciation 301		96,324						96,324
15E Facility Operation/Maint./Furn.390		518,520						518,520
16E Facility General Liability Insurance 390		19,750						19,750
17E **Total Occupancy**		681,169						681,169
18E Direct Care Consultant 201		124,308						124,308
19E Temporary Help 202		37,815						37,815
20E Clients and Caregivers Reimb./Stipends 203		1,297,556		XXXXXXXXXX		XXXXXXXXXX		1,297,556
21E Subcontracted Direct Care 206		136,433		XXXXXXXXXX		XXXXXXXXXX		136,433
22E Staff Training 204								
23E Staff Mileage / Travel 205		186,021						186,021
24E Meals 207		92,411						92,411
25E Client Transportation 208		15,170		XXXXXXXXXX		XXXXXXXXXX		15,170
26E Vehicle Expenses 206		77,199						77,199
27E Vehicle Depreciation 206								
28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX		XXXXXXXXXX		
29E Client Personal Allowances 211				XXXXXXXXXX		XXXXXXXXXX		
30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX		XXXXXXXXXX		
31E Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32E Other Commercial Prod. & Svs. 214								
33E Program Supplies & Materials 215		917,856		XXXXXXXXXX		XXXXXXXXXX		917,856
34E Non Charitable Expenses								
35E Other Expense								
36E **Total Other Program Expense**		2,884,769						2,884,769
37E Management Fees 410								XXXXXXXXXX
38E Fundraising Fees 410				XXXXXXXXXX				XXXXXXXXXX
39E Legal Fees 410								XXXXXXXXXX
40E Audit Fees 410		10,940		10,940				XXXXXXXXXX
41E Management Consultant 410								XXXXXXXXXX
42E Other Professional Fees & Other Admin. Expenses 410		1,280,344		1,150,461		15,832		114,051
43E Leased Office/Program Office Equip.410,390								
44E Office Equipment Depreciation 410								
45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47E Directors & Officers Insurance 410								XXXXXXXXXX
48E Program Support 216		132,521		XXXXXXXXXX				132,521
49E Professional Insurance 410		81,021						81,021
50E Working Capital Interest 410								
51E **Total Direct Administrative Expense**		1,504,826		1,161,401		15,832		327,593
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(1,161,401)		2,052		1,159,349
53E **Total Reimbursable & Fundraising Expense**		11,441,907				17,884		11,424,023
54E Direct State/Federal Non-Reimbursable Expense		23,443,127		3,303,695		XXXXXXXXXX		20,139,432
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX						
56E **TOTAL EXPENSE = 56R**		34,885,034		3,303,695		17,884		31,563,455

NON-REIMBURSABLE EXPENSE DETAIL *Note to Readers* Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

1N Direct Employee Compensation & Related Exp.	13,814,944	306,126	XXXXXXXXXX	13,508,818
2N Direct Occupancy	1,013,390	153,424	XXXXXXXXXX	859,966
3N Direct Other Program/Operating	5,893,510	280,751	XXXXXXXXXX	5,612,759
4N Direct Subcontract Expense			XXXXXXXXXX	
5N Direct Administrative Expense	2,479,651	2,479,651	XXXXXXXXXX	
6N Direct Other Expense	130,035	68,985	XXXXXXXXXX	61,050
7N Direct Depreciation	111,597	14,758	XXXXXXXXXX	96,839
8N Total Direct Non-Reimbursable (must tie to 54E)	23,443,127	3,303,695	XXXXXXXXXX	20,139,432
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	23,443,127	3,303,695	XXXXXXXXXX	20,139,432
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	23,016,199		XXXXXXXXXX	23,016,199
11N Capital Budget Revenue Adjustments			XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	426,928	3,303,695	XXXXXXXXXX	(2,876,767)
Description of Admin (M&G) Direct Non-Reimbursable Exp.				

COMPENSATION DISCLOSURE *Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.*

Name & Title	Reporting Entity Compensation Salary	Reporting Entity Compensation Other	Compensation from Other Entities Salary	Compensation from Other Entities Other
1C Angela Bovill, CEO			$ 219,039	$ 67,349
2C Lisa Cohen, CFO			$ 159,885	$ 45,316
3C				
4C				
5C				

MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue 8,676,341			(4,657,940)	

Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 2 Program Name: Program to Enhance Elder Services (PEERS) Description: Elder Refugee Services Catalog of Federal Domestic Assistance #: 93.576 B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	25,199
7R	**Total Grants**	25,199
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	17,316
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	17,316
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	42,515

0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.04	2,063
2S	Program Function Manager (UFR Title 101)	0.02	1,328
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.81	27,459
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.87	30,850

EXPENSE - ACTUAL/PLANNED		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.87	30,850	26,136	18.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.87	30,850		
9E	Payroll Taxes 150		2,283		
10E	Fringe Benefits 151		3,632		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		36,765	31,147	18.0 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		22		
15E	Facility Operation/Maint./Furn.390		872		
16E	Facility General Liability Insurance 390		33		
17E	**Total Occupancy**		927	949	-2.3 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		180		
24E	Meals 207				
25E	Client Transportation 208		1,056		
26E	Vehicle Expenses 208		123		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		483		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		1,842	911	102.2 %
42E	Other Professional Fees & Other Admin. Exp. 410		206		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		790		
49E	Professional Insurance 410		658		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,654	1,023	61.7 %
52E	Admin (M&G) Reporting Center Allocation		5,338	4,850	10.1 %
53E	**Total Reimbursable Expense**		46,526	38,880	19.7 %
54E	Direct State/Federal Non-Reimbursable Expense		48		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		46,574	38,880	19.8 %
57E	**TOTAL REVENUE = 53R**		42,515	38,880	9.3 %
58E	**OPERATING RESULTS**		(4,059)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

1SS Enter defined unit of service: Clients Managed

2SS Enter total unit capacity: 40

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	49	49
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) Total:	49	49
7SS	suspended for FY '08 filings. ☐		

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	13PRS000005	2022	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	48	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	48	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	48	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	25,199	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(25,151)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 6 Program Name: Therapuetic Foster Care/After Care Description: Therapuetic Foster Care and Aftercare Catalog of Federal Domestic Assistance #: 93.558 & 93.667

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 139 Pleasant Street (Number/Street) Brockton (City) MA (State) 02301 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	12,516
7R	**Total Grants**	12,516
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	1,419,608
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	48,344
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	1,467,952
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	100
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	1,480,568

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.41	20,443
2S	Program Function Manager (UFR Title 101)	0.11	6,515
3S	Asst. Program Director (UFR Title 103)	1.01	43,594
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	5.13	175,993
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	1.00	33,127
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	7.66	279,672

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E **Total Direct Program Staff = 39S**	7.66	279,672	303,326	-7.8 %
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Accting/Clencal Support				
5E Admin Maint/House-Grndskeeping				
6E **Total Admin Employee**				
7E Commerical products & Svs/Mkting				
8E **Total FTE/Salary/Wages**	7.66	279,672		
9E Payroll Taxes 150		19,787		
10E Fringe Benefits 151		41,162		
11E Accrual Adjustments		(1,777)		
12E **Total Employee Compensation & Rel. Exp.**		338,844	367,502	-7.8 %
13E Facility and Prog. Equip.Expenses 301,390				
14E Facility & Prog. Equip. Depreciation 301		1,118		
15E Facility Operation/Maint./Furn.390		53,883		
16E Facility General Liability Insurance 390		1,037		
17E **Total Occupancy**		56,038	48,290	16.0 %
18E Direct Care Consultant 201				
19E Temporary Help 202		2,040		
20E Clients and Caregivers Reimb./Stipends 203		780,425		
21E Subcontracted Direct Care 206				
22E Staff Training 204				
23E Staff Mileage / Travel 205		31,512		
24E Meals 207		460		
25E Client Transportation 208				
26E Vehicle Expenses 208				
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209				
29E Client Personal Allowances 211				
30E Provision Material Goods/Svs./Benefits 212				
31E Direct Client Wages 214				
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215		7,682		
34E Non Chantable Expenses				
35E Other Expense				
36E **Total Other Program Expense**		822,119	816,723	0.7 %
42E Other Professional Fees & Other Admin. Exp. 410		2,474		
43E Leased Office/Program Office Equip.410,390				
44E Office Equipment Depreciation 410				
48E Program Support 216		11,135		
49E Professional Insurance 410		4,447		
50E Working Capital Interest 410				
51E **Total Direct Administrative Expense**		18,056	13,988	29.1 %
52E Admin (M&G) Reporting Center Allocation		58,918	57,000	3.4 %
53E **Total Reimbursable Expense**		1,293,975	1,303,503	-0.7 %
54E Direct State/Federal Non-Reimbursable Expense				%
55E Allocation of State/Fed Non-Reimbursable Expense				
56E **TOTAL EXPENSE**		1,293,975	1,303,503	-0.7 %
57E **TOTAL REVENUE = 53R**		1,480,568	1,303,503	13.6 %
58E **OPERATING RESULTS**		186,593		
CRE Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

1SS **Enter defined unit of service:** Days

2SS **Enter total unit capacity:** 40

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	30	12,732
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	30	12,732
7SS	suspended for FY '08 filings. ☐		

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share 173,977

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DSS	000914FNIF0	FNFO	X
2C	DSS	00092014PNO	RES0	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	12,616	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(12,616)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 7 Program Name: Ruth House Description: Teen Living Program Catalog of Federal Domestic Assistance #: 93.667 B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 533 Main Street (Number/Street) Brockton (City) MA (State) 02301 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	720,844
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	2,460
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	17,555
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	8,677
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	749,536
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	26,041
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	775,577

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.81	40,008
2S	Program Function Manager (UFR Title 101)	0.24	13,915
3S	Asst. Program Director (UFR Title 103)	1.01	37,544
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutntionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.52	16,407
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	7.68	217,960
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138	0.18	7,507
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	10.44	333,341

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	10.44	333,341	336,041	-0.8 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	10.44	333,341		
9E	Payroll Taxes 150		24,342		
10E	Fringe Benefits 151		31,275		
11E	Accrual Adjustments		(3,124)		
12E	**Total Employee Compensation & Rel. Exp.**		385,834	388,959	-0.8 %
13E	Facility and Prog. Equip.Expenses 301,390		20,589		
14E	Facility & Prog. Equip. Depreciation 301		48,009		
15E	Facility Operation/Maint./Furn.390		77,776		
16E	Facility General Liability Insurance 390		2,801		
17E	**Total Occupancy**		149,175	131,561	13.4 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,026		
24E	Meals 207		19,105		
25E	Client Transportation 208		187		
26E	Vehicle Expenses 208		5,323		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		4,689		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		31,330	28,232	11.0 %
42E	Other Professional Fees & Other Admin. Exp. 410		5,295		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		3,144		
49E	Professional Insurance 410		3,727		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		12,166		%
52E	Admin (M&G) Reporting Center Allocation		74,971	79,866	-6.1 %
53E	**Total Reimbursable Expense**		653,476	628,618	4.0 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		653,476	628,618	4.0 %
57E	**TOTAL REVENUE = 53R**		775,577	628,618	23.4 %
58E	**OPERATING RESULTS**		122,101		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Days
2SS	**Enter total unit capacity:**	11

			Undup # Clients	# service units delivered
3SS		Publicly sponsored clients:	46	3,154
4SS	OSD's Program	Privately sponsored clients:		
5SS	Performance Report (D-1	Free Care clients:		
6SS	Internet filing system)	**Total:**	46	3,154
7SS	suspended for FY '08 filings. ☐			

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share 92,698

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DSS	09951419466	RESG	X
2C	DSS	000914TPCB0	CTT0	X
3C	EHS	14EHS878SAL	SALR	X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	26,041	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(26,041)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 **FEIN:** 043566243

UFR Program Number: 8 **Program Name:** Forseberg Independent Living Program **Description:** Adult Independent Program **Catalog of Federal Domestic Assistance #:** B
http://www.cfda.gov/default.htm

***Program Type:** 23 **Program Address:** 84 Highland Street (Number/Street) Worcester (City) MA (State) 01609 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	547,153
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	3,394
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	550,547
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	550,547

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share 97,678

PREPARER COMMENTS:

0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	40,154
2S	Program Function Manager (UFR Title 101)	0.48	31,114
3S	Asst. Program Director (UFR Title 103)	0.09	3,574
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	6.14	215,248
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	7.71	290,090

SERVICE STATISTICS

			Undup # Clients	# service units delivered
1SS	**Enter defined unit of service:**	Hours		
2SS	**Enter total unit capacity:**	65		
3SS		Publicly sponsored clients:	3	11,957
4SS	OSD's Program	Privately sponsored clients:		
5SS	Performance Report (D-1	Free Care clients:		
6SS	Internet filing system)	**Total:**	3	11,957
7SS	suspended for FY '08 filings. ☐			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DMR	357DDS3798H	3798	X
2C	DMR	757DDS3780C	3780	X
3C	DMR	857DDS3781P	3781	X
4C	EHS	14EHS878SAL	SALR	X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	7.71	290,090	335,181	-13.5 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	7.71	290,090		
9E	Payroll Taxes 150		20,828		
10E	Fringe Benefits 151		41,988		
11E	Accrual Adjustments		(23,576)		
12E	**Total Employee Compensation & Rel. Exp.**		329,330	380,520	-13.5 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		19		
15E	Facility Operation/Maint./Furn.390		20,840		
16E	Facility General Liability Insurance 390		521		
17E	**Total Occupancy**		21,380	29,031	-26.4 %
18E	Direct Care Consultant 201		1,150		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		23,401		
24E	Meals 207		1,498		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		47		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		9,063		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		35,159	41,764	-15.8 %
42E	Other Professional Fees & Other Admin. Exp. 410		2,152		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		8,897		
49E	Professional Insurance 410		3,995		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		15,044	29,294	-48.6 %
52E	Admin (M&G) Reporting Center Allocation		51,956	66,836	-22.3 %
53E	**Total Reimbursable Expense**		452,869	547,445	-17.3 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		452,869	547,445	-17.3 %
57E	**TOTAL REVENUE = 53R**		550,547	547,445	0.6 %
58E	**OPERATING RESULTS**		97,678		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 9 Program Name: Ashland Street Description: Residential Services Mentally Handicapped Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 8 North Ashland Street (Number/Street) Worcester (City) MA (State) 01609 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	166,922
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	166,922
44R	Federated Fundraising	
45R	Commercial Activities	13,573
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	(2,603)
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	177,892

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (138,391)

PREPARER COMMENTS:

0S	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.16	4,074
2S	Program Function Manager (UFR Title 101)	0.11	7,165
3S	Asst. Program Director (UFR Title 103)	0.33	7,522
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatnst (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.65	18,643
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	2.85	74,735
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	4.10	112,139

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Days
2SS	**Enter total unit capacity:**	5

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	5	570
4SS	OSD's Program — Privately sponsored clients:		
5SS	Performance Report (D-1 — Free Care clients:		
6SS	Internet filing system) — **Total:**	5	570
7SS	suspended for FY '08 filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DMR	356DDS3153D	3153	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	4.10	112,139	95,468	17.5 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	4.10	112,139		
9E	Payroll Taxes 150		8,114		
10E	Fringe Benefits 151		33,585		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		153,838	135,225	13.8 %
13E	Facility and Prog. Equip.Expenses 301,390		25,904		
14E	Facility & Prog. Equip. Depreciation 301		6,248		
15E	Facility Operation/Maint./Fum.390		20,499		
16E	Facility General Liability Insurance 390		835		
17E	**Total Occupancy**		53,486	20,414	162.0 %
18E	Direct Care Consultant 201		485		
19E	Temporary Help 202		22,731		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		224		
24E	Meals 207		2,933		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		4,419		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		248		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		31,040	18,029	72.2 %
42E	Other Professional Fees & Other Admin. Exp. 410		26,893		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		2,745		
49E	Professional Insurance 410		2,283		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		31,921	6,325	404.7 %
52E	Admin (M&G) Reporting Center Allocation		35,028	25,584	36.9 %
53E	**Total Reimbursable Expense**		305,313	205,577	48.5 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		305,313	205,577	48.5 %
57E	**TOTAL REVENUE = 53R**		177,892	205,577	-13.5 %
58E	**OPERATING RESULTS**		(127,421)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	10,970	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(10,970)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 10 Program Name: Florence House Description: Teen Living Program Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 414 Cambridge Street (Number/Street) Worcester (City) MA (State) 01609 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	274,464
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	300,001
29R	Other Mass. State Agency POS	1,546
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	814
38R	Client Resources	13,856
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	6,331
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	597,012
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	437
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	597,449

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.01	49,282
2S	Program Function Manager (UFR Title 101)	0.53	13,915
3S	Asst. Program Director (UFR Title 103)	1.01	36,396
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	0.03	810
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	6.09	166,202
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	8.67	266,605

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Days
2SS	**Enter total unit capacity:**	9

			Undup # Clients	# service units delivered
3SS		Publicly sponsored clients:	52	3,186
4SS	OSD's Program	Privately sponsored clients:		
5SS	Performance Report (D-1	Free Care clients:		
6SS	Internet filing system)	**Total:**	52	3,186
7SS	suspended for FY '08 filings. ☐			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	8.67	266,605	269,167	-1.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	8.67	266,605		
9E	Payroll Taxes 150		19,905		
10E	Fringe Benefits 151		12,511		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		299,021	301,895	-1.0 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		16,004		
15E	Facility Operation/Maint./Furn.390		42,541		
16E	Facility General Liability Insurance 390		1,622		
17E	**Total Occupancy**		60,167	82,798	-27.3 %
18E	Direct Care Consultant 201		2,975		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203		814		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,939		
24E	Meals 207		18,227		
25E	Client Transportation 208		2,276		
26E	Vehicle Expenses 208		5,339		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		13,889		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		45,459	71,486	-36.4 %
42E	Other Professional Fees & Other Admin. Exp. 410		1,410		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		7,005		
49E	Professional Insurance 410		3,036		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		11,451	24,841	-53.9 %
52E	Admin (M&G) Reporting Center Allocation		53,819	51,214	5.1 %
53E	**Total Reimbursable Expense**		469,917	532,234	-11.7 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		469,917	532,234	-11.7 %
57E	**TOTAL REVENUE = 53R**		597,449	532,234	12.3 %
58E	**OPERATING RESULTS**		127,532		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			
	Comm. Of MA Surplus Rev. Retention Share		122,798

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DSS	09951419466	RESG	X
2C	EHS	14EHS878SAL	SALR	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS	DCF	You, Inc.	237112665
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	437	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(437)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 12 Program Name: URMP Foster Care Description: Unaccompanied Refugee Minor Program Catalog of Federal Domestic Assistance #: 93.566 B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 1310 Center Street (Number/Street) Newton (City) MA (State) 02459 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	1,235,203
7R	**Total Grants**	1,235,203
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	1,744,652
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	37,016
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	1,781,668
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	15,893
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	3,032,764

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Devereux Foundation	231930618	21,240
2SDC	Massachusetts Mentor, Inc.	042799071	663
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (1,104,396)

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.46	20,515
2S	Program Function Manager (UFR Title 101)	3.09	185,123
3S	Asst. Program Director (UFR Title 103)	0.44	15,005
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	5.32	248,041
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	17.31	715,845
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	3.36	101,227
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	1.49	63,420
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	31.47	1,349,176

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Days
2SS	**Enter total unit capacity:**	188

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	226	65,220
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	226	65,220
7SS	suspended for FY '08 filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DSS	09921419369	CSSU
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	31.47	1,349,176	1,416,061	-4.7 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	31.47	1,349,176		
9E	Payroll Taxes 150		98,160		
10E	Fringe Benefits 151		174,224		
11E	Accrual Adjustments		(7,304)		
12E	**Total Employee Compensation & Rel. Exp.**		1,614,256	1,694,281	-4.7 %
13E	Facility and Prog. Equip.Expenses 301,390		82		
14E	Facility & Prog. Equip. Depreciation 301		10,334		
15E	Facility Operation/Maint./Furn.390		132,468		
16E	Facility General Liability Insurance 390		1,555		
17E	**Total Occupancy**		144,439	139,952	3.2 %
18E	Direct Care Consultant 201		40,015		
19E	Temporary Help 202		9,216		
20E	Clients and Caregivers Reimb./Stipends 203		512,916		
21E	Subcontracted Direct Care 206		21,903		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		85,526		
24E	Meals 207		8,712		
25E	Client Transportation 208		1,782		
26E	Vehicle Expenses 208		6,988		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		83,017		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		770,075	896,524	-14.1 %
42E	Other Professional Fees & Other Admin. Exp. 410		40,837		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		28,284		
49E	Professional Insurance 410		16,993		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		86,114	2,936	2,833.0 %
52E	Admin (M&G) Reporting Center Allocation		272,404	682,210	-60.1 %
53E	**Total Reimbursable Expense**		2,887,288	3,415,903	-15.5 %
54E	Direct State/Federal Non-Reimbursable Expense		(1,224)		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		2,886,064	3,415,903	-15.5 %
57E	**TOTAL REVENUE = 53R**		3,032,764	3,415,903	-11.2 %
58E	**OPERATING RESULTS**		146,700		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense	(1,224)	Bad Debt Expense
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	(1,224)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	(1,224)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	1,251,096	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(1,252,320)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 **FEIN:** 043566243

UFR Program Number: 18 **Program Name:** Refugee Job Services, Worcester **Description:** Refugee Services **Catalog of Federal Domestic Assistance #:** 93.566 B

http://www.cfda.gov/default.htm

***Program Type:** 27 **Program Address:** 30 Harvard Street (Number/Street) Worcester (City) MA (State) 01609 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	188,283
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	188,283
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	188,283

0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.20	10,235
2S	Program Function Manager (UFR Title 101)	0.08	5,911
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.65	24,260
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	1.61	54,314
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.50	20,880
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.07	2,409
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	3.11	118,009

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Enrolled
2SS	**Enter total unit capacity:**	176

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	195	195
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	195	195
7SS	suspended for FY '08 filings. ☐		

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	3.11	118,009	120,967	-2.4 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	3.11	118,009		
9E	Payroll Taxes 150		8,214		
10E	Fringe Benefits 151		13,566		
11E	Accrual Adjustments		(2,989)		
12E	**Total Employee Compensation & Rel. Exp.**		136,800	140,229	-2.4 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		10		
15E	Facility Operation/Maint./Furn.390		14,934		
16E	Facility General Liability Insurance 390		1,941		
17E	**Total Occupancy**		16,885	15,025	12.4 %
18E	Direct Care Consultant 201		240		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		156		
24E	Meals 207		6		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		4,112		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		1,335		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		5,849	6,847	-14.6 %
42E	Other Professional Fees & Other Admin. Exp. 410		3,197		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		2,464		
49E	Professional Insurance 410		1,641		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		7,302	4,200	73.9 %
52E	Admin (M&G) Reporting Center Allocation		21,621	23,698	-8.8 %
53E	**Total Reimbursable Expense**		188,457	189,999	-0.8 %
54E	Direct State/Federal Non-Reimbursable Expense		1,271		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		189,728	189,999	-0.1 %
57E	**TOTAL REVENUE = 53R**		188,283	189,999	-0.9 %
58E	**OPERATING RESULTS**		(1,445)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	11CRES00006	2021	X
2C	ORI	14CRES00006	2021	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	1,271	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	1,271	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	1,271	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	1,271	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 19 Program Name: Refugee Job Services, West Springfield Description: Refugee Services Catalog of Federal Domestic Assistance #: 93.566 B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	93,691
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	93,691
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	93,691

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.10	4,830
2S	Program Function Manager (UFR Title 101)	0.04	2,913
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.35	12,096
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.74	24,537
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.47	17,424
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.70	61,800

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Enrolled
2SS	**Enter total unit capacity:**	100

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	101	167
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	101	167
7SS	suspended for FY '08 filings.		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	11CRES00007	2021	X
2C	ORI	14CRES00007	2021	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	1.70	61,800	63,884	-3.3 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.70	61,800		
9E	Payroll Taxes 150		4,276		
10E	Fringe Benefits 151		7,129		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		73,205	75,673	-3.3 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		295		
15E	Facility Operation/Maint./Furn.390		3,629		
16E	Facility General Liability Insurance 390		131		
17E	**Total Occupancy**		4,055	5,430	-25.3 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		542		
24E	Meals 207		3		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		478		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		324		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		1,347	2,524	-46.6 %
42E	Other Professional Fees & Other Admin. Exp. 410		1,499		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		3,580		
49E	Professional Insurance 410		960		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		6,039	3,900	54.8 %
52E	Admin (M&G) Reporting Center Allocation		10,970	12,473	-12.1 %
53E	**Total Reimbursable Expense**		95,616	100,000	-4.4 %
54E	Direct State/Federal Non-Reimbursable Expense		819		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		96,435	100,000	-3.6 %
57E	**TOTAL REVENUE = 53R**		93,691	100,000	-6.3 %
58E	**OPERATING RESULTS**		(2,744)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	819	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	819	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	819	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	819	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 20 Program Name: Refugee Case Management Description: Refugee Services Catalog of Federal Domestic Assistance #: 93.583 B 93.566

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 593 Main Street (Number/Street) Worcester (City) MA (State) 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	184,547
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	184,547
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	184,547

0S	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.21	10,406
2S	Program Function Manager (UFR Title 101)	0.09	6,042
3S	Asst. Program Director (UFR Title 103)	0.09	2,279
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.07	2,413
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	2.89	99,045
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	3.35	120,185

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	485

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	391	453
4SS	OSD's Program — Privately sponsored clients:		
5SS	Performance Report (D-1 — Free Care clients:		
6SS	Internet filing system) — **Total:**	391	453
7SS	suspended for FY '08 filings. ☐		

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E **Total Direct Program Staff = 39S**	3.35	120,185	154,092	-22.0 %
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Accting/Clerical Support				
5E Admin Maint/House-Grndskeeping				
6E **Total Admin Employee**				
7E Commerical products & Svs/Mkting				
8E **Total FTE/Salary/Wages**	3.35	120,185		
9E Payroll Taxes 150		8,963		
10E Fringe Benefits 151		13,242		
11E Accrual Adjustments		(1,868)		
12E **Total Employee Compensation & Rel. Exp.**		140,522	180,167	-22.0 %
13E Facility and Prog. Equip.Expenses 301,390				
14E Facility & Prog. Equip. Depreciation 301		373		
15E Facility Operation/Maint./Furn.390		10,404		
16E Facility General Liability Insurance 390		922		
17E **Total Occupancy**		11,699	18,260	-35.9 %
18E Direct Care Consultant 201		729		
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				
21E Subcontracted Direct Care 206				
22E Staff Training 204				
23E Staff Mileage / Travel 205		1,826		
24E Meals 207		73		
25E Client Transportation 208				
26E Vehicle Expenses 208		2,504		
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209				
29E Client Personal Allowances 211				
30E Provision Material Goods/Svs./Benefits 212				
31E Direct Client Wages 214				
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215		771		
34E Non Charitable Expenses				
35E Other Expense				
36E **Total Other Program Expense**		5,903	16,749	-64.8 %
42E Other Professional Fees & Other Admin. Exp. 410		2,885		
43E Leased Office/Program Office Equip.410,390				
44E Office Equipment Depreciation 410				
48E Program Support 216		4,260		
49E Professional Insurance 410		1,632		
50E Working Capital Interest 410				
51E **Total Direct Administrative Expense**		8,777	6,000	46.3 %
52E Admin (M&G) Reporting Center Allocation		21,630	30,447	-29.0 %
53E **Total Reimbursable Expense**		188,531	251,623	-25.1 %
54E Direct State/Federal Non-Reimbursable Expense		714		%
55E Allocation of State/Fed Non-Reimbursable Expense				
56E **TOTAL EXPENSE**		189,245	251,623	-24.8 %
57E **TOTAL REVENUE = 53R**		184,547	251,623	-26.7 %
58E **OPERATING RESULTS**		(4,698)		
CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	11RCM000002	2020	X
2C	ORI	11RCM000012	2020	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	714	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	714	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	714	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	714	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 21 Program Name: Non Commonwealth Funded Refugee Programs Description: Refugee Services Catalog of Federal Domestic Assistance #: 93.676 B 19.510

http://www.cfda.gov/default.htm

*Program Type: N/A Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01069 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	1,554,661
7R	**Total Grants**	1,554,661
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	180,037
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	72,898
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	252,935
44R	Federated Fundraising	
45R	Commercial Activities	823
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	56,219
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	58,554
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	1,923,192

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	University of Mass Amherst	542084125	21,711
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.97	89,516
2S	Program Function Manager (UFR Title 101)	0.38	26,955
3S	Asst. Program Director (UFR Title 103)	2.14	65,940
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.19	6,562
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	2.33	78,571
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	8.91	292,075
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	1.52	44,348
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	4.64	170,951
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	22.08	774,918

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	2,442

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	951	988
4SS	OSD's Program — Privately sponsored clients:		
5SS	Performance Report (D-1 — Free Care clients:		
6SS	Internet filing system) — **Total:**	951	988
7SS	suspended for FY '08 filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			X
2C			X
3C			X
4C			X
5C			X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	22.08	774,918	774,918	%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	22.08	774,918		
9E	Payroll Taxes 150		57,241		
10E	Fringe Benefits 151		89,895		
11E	Accrual Adjustments		(7,723)		
12E	**Total Employee Compensation & Rel. Exp.**		914,331	914,331	%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		838		
15E	Facility Operation/Maint./Furn.390		38,636		
16E	Facility General Liability Insurance 390		2,000		
17E	**Total Occupancy**		41,474	41,474	%
18E	Direct Care Consultant 201		43,734		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203		520		
21E	Subcontracted Direct Care 206		21,711		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		16,657		
24E	Meals 207		4,708		
25E	Client Transportation 208		5,883		
26E	Vehicle Expenses 208		16,679		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		730,445		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		840,337	840,337	%
42E	Other Professional Fees & Other Admin. Exp. 410		7,618		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		24,195		
49E	Professional Insurance 410		17,407		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		49,220	49,220	%
52E	Admin (M&G) Reporting Center Allocation		239,082	239,082	0.0 %
53E	**Total Reimbursable Expense**		2,084,444	2,084,444	0.0 %
54E	Direct State/Federal Non-Reimbursable Expense		4,788	4,788	%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		2,089,232	2,089,232	0.0 %
57E	**TOTAL REVENUE = 53R**		1,923,192	2,089,232	-7.9 %
58E	**OPERATING RESULTS**		(166,040)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense	50	Bad Debt Expense
7N	Direct Depreciation	4,738	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	4,788	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	4,788	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	1,670,257	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(1,665,469)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 25 Program Name: Massachusetts Adoption Description: Adoption Program Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 20 Hamilton Street (Number/Street) Worcester (City) MA (State) 01609 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	157,570
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	70,360
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	227,930
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	941
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	1,436
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	230,307

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share 1,303

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	43,165
2S	Program Function Manager (UFR Title 101)	0.30	15,203
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	2.75	103,433
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	4.05	161,801

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Families Counseled
2SS	**Enter total unit capacity:**	60

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	60	60
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) Total:	60	60
7SS	suspended for FY '08 filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DSS	00092014PRO	AMSS	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	4.05	161,801	161,801	%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	4.05	161,801		
9E	Payroll Taxes 150		11,925		
10E	Fringe Benefits 151				
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		173,726	173,726	%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		10		
15E	Facility Operation/Maint./Furn.390		8,350		
16E	Facility General Liability Insurance 390		45		
17E	**Total Occupancy**		8,405	8,610	-2.4 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202		2,140		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		6,142		
24E	Meals 207		120		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		171		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		1,643		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		10,216	7,905	29.2 %
42E	Other Professional Fees & Other Admin. Exp. 410		3,724		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,801		
49E	Professional Insurance 410		2,240		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		7,765	10,801	-28.1 %
52E	Admin (M&G) Reporting Center Allocation		25,933	31,937	-18.8 %
53E	**Total Reimbursable Expense**		226,045	232,979	-3.0 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		226,045	232,979	-3.0 %
57E	**TOTAL REVENUE = 53R**		230,307	232,979	-1.1 %
58E	**OPERATING RESULTS**		4,262		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	2,377	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(2,377)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 28 Program Name: Young Parents Support Description: Teen Living Program Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 553 North Main Street (Number/Street) Brockton (City) MA (State) 02103 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	98,950
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	1,298
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	100,248
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	2,940
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	103,188

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.20	10,002
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)	0.90	24,585
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.77	26,908
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	0.15	1,659
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	2.02	63,154

SERVICE STATISTICS

1SS Enter defined unit of service: Days

2SS Enter total unit capacity: 40

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	40	2,399
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) Total:	40	2,399
7SS	suspended for FY '08 filings. ☐		

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	2.02	63,154	65,816	-4.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	2.02	63,154		
9E	Payroll Taxes 150		4,289		
10E	Fringe Benefits 151		17,423		
11E	Accrual Adjustments		(3,432)		
12E	**Total Employee Compensation & Rel. Exp.**		81,434	84,867	-4.0 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		4		
15E	Facility Operation/Maint./Furn.390		6,401		
16E	Facility General Liability Insurance 390		494		
17E	**Total Occupancy**		6,899	6,895	0.1 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		972		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		652		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		1,624	1,624	%
42E	Other Professional Fees & Other Admin. Exp. 410		298		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,677		
49E	Professional Insurance 410		820		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		2,795		%
52E	Admin (M&G) Reporting Center Allocation		12,020	7,877	52.6 %
53E	**Total Reimbursable Expense**		104,772	101,263	3.5 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		104,772	101,263	3.5 %
57E	**TOTAL REVENUE = 53R**		103,188	101,263	1.9 %
58E	**OPERATING RESULTS**		(1,584)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (4,524)

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DSS	09951419593	FBSS	X
2C	EHS	14EHS878SAL	SALR	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	2,940	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(2,940)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 29 Program Name: Employment Support Services Description: Refugee Services Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 593 North Main Street (Number/Street) Springfield (City) MA (State) 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	204,000
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	1,702
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	205,702
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	205,702

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.07	3,410
2S	Program Function Manager (UFR Title 101)	0.04	3,074
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutntionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.45	15,444
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	1.51	59,681
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.34	12,235
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.12	3,777
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	2.53	97,621

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Jobs Placed
2SS	**Enter total unit capacity:**	36

			Undup # Clients	# service units delivered
3SS		Publicly sponsored clients:	41	41
4SS	OSD's Program	Privately sponsored clients:		
5SS	Performance Report (D-1	Free Care clients:		
6SS	Internet filing system)	**Total:**	41	41
7SS	suspended for FY '08 filings. ☐			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	2.53	97,621	126,164	-22.6 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	2.53	97,621		
9E	Payroll Taxes 150		7,202		
10E	Fringe Benefits 151		10,925		
11E	Accrual Adjustments		(1,904)		
12E	**Total Employee Compensation & Rel. Exp.**		113,844	147,131	-22.6 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		104		
15E	Facility Operation/Maint./Furn.390		1,765		
16E	Facility General Liability Insurance 390		54		
17E	**Total Occupancy**		1,923	12,000	-84.0 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,138		
24E	Meals 207		2		
25E	Client Transportation 208		167		
26E	Vehicle Expenses 208		606		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		3,887		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		5,800	15,752	-63.2 %
42E	Other Professional Fees & Other Admin. Exp. 410		829		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,081		
49E	Professional Insurance 410		1,094		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		3,004	3,673	-18.2 %
52E	Admin (M&G) Reporting Center Allocation		16,144	25,444	-36.6 %
53E	**Total Reimbursable Expense**		140,715	204,000	-31.0 %
54E	Direct State/Federal Non-Reimbursable Expense		86		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		140,801	204,000	-31.0 %
57E	**TOTAL REVENUE = 53R**		205,702	204,000	0.8 %
58E	**OPERATING RESULTS**		64,901		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			
	Comm. Of MA Surplus Rev. Retention Share		64,901

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	11ESSP00003	2021	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	86	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	86	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	86	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	86	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 32 Program Name: TAG Description: Targeted Assistance Grant Catalog of Federal Domestic Assistance #: 93.584 B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 27 Elm Street (Number/Street) Westfield (City) MA (State) 01085 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	200,787
7R	**Total Grants**	200,787
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	180,778
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	180,778
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	381,565

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.28	13,008
2S	Program Function Manager (UFR Title 101)	0.13	8,874
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.83	32,959
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	3.89	106,028
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	1.11	43,065
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	0.55	14,822
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.01	346
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	6.80	219,102

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	6.80	219,102	241,714	-9.4 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	6.80	219,102		
9E	Payroll Taxes 150		16,364		
10E	Fringe Benefits 151		25,828		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		261,294	288,260	-9.4 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		5		
15E	Facility Operation/Maint./Furn.390		22,731		
16E	Facility General Liability Insurance 390		431		
17E	**Total Occupancy**		23,167	25,683	-9.8 %
18E	Direct Care Consultant 201		5,420		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206		34,120		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,007		
24E	Meals 207				
25E	Client Transportation 208		3,360		
26E	Vehicle Expenses 208		1,536		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		5,814		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		52,257	56,400	-7.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		926		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		4,858		
49E	Professional Insurance 410		3,179		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		8,963	9,600	-6.6 %
52E	Admin (M&G) Reporting Center Allocation		43,617	48,440	-10.0 %
53E	**Total Reimbursable Expense**		389,298	428,383	-9.1 %
54E	Direct State/Federal Non-Reimbursable Expense		395		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		389,693	428,383	-9.0 %
57E	**TOTAL REVENUE = 53R**		381,565	428,383	-10.9 %
58E	**OPERATING RESULTS**		(8,128)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	144

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	144	231
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) Total:	144	231
7SS	suspended for FY '08 filings. ☐		

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Refugee and Immagrant Assi	043430294	34,120
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	11TAG000004	2021	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	395	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	395	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	395	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	200,787	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(200,392)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 34 Program Name: Creative Living DMR Description: Lutheran Community Creative Living Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 268 South Main Street (Number/Street) Andover (City) MA (State) 01810 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contnb., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	477,623
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	3,401
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	481,024
44R	Federated Fundraising	
45R	Commercial Activities	36,224
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	517,248

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (13,603)

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.11	39,544
2S	Program Function Manager (UFR Title 101)	0.49	32,348
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	5.69	138,162
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	3.93	99,809
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	11.22	309,863

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Hours
2SS	**Enter total unit capacity:**	14,833

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	8	14,833
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	8	14,833
7SS	suspended for FY '08 filings.		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DMR	312DDS3798H	3798	X
2C	EHS	14EHS878SAL	SALR	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	11.22	309,863	335,496	-7.6 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	11.22	309,863		
9E	Payroll Taxes 150		22,448		
10E	Fringe Benefits 151		24,993		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		357,304	386,862	-7.6 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		16		
15E	Facility Operation/Maint./Furn.390		3,901		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		3,917	5,106	-23.3 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203		2,500		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		3,232		
24E	Meals 207		24,792		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		11,587		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		19,665		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		61,776	49,291	25.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		2,761		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		8,323		
49E	Professional Insurance 410		4,086		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		15,170	17,372	-12.7 %
52E	Admin (M&G) Reporting Center Allocation		56,460	49,868	13.2 %
53E	**Total Reimbursable Expense**		494,627	508,499	-2.7 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		494,627	508,499	-2.7 %
57E	**TOTAL REVENUE = 53R**		517,248	508,499	1.7 %
58E	**OPERATING RESULTS**		22,621		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				

* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	36,224
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(36,224)

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 35 Program Name: Department of Education Description: Department of Education Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01069 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	158,535
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	158,535
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	158,535

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

0S **STAFFING_# hours/yr = 1.00 FTE:** 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.22	10,176
2S	Program Function Manager (UFR Title 101)	0.05	3,834
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	2.14	76,249
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.22	7,031
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.28	12,440
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretanal / Clerical Staff (UFR Title 137)	0.04	1,170
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	2.95	110,900

SERVICE STATISTICS

1SS **Enter defined unit of service:** Clients Served

2SS **Enter total unit capacity:** 150

			Undup # Clients	# service units delivered
3SS		Publicly sponsored clients:	184	184
4SS	OSD's Program	Privately sponsored clients:		
5SS	Performance Report (D-1	Free Care clients:		
6SS	Internet filing system)	**Total:**	184	184
7SS	suspended for FY '08 filings. ☐			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	2.95	110,900	113,055	-1.9 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	2.95	110,900		
9E	Payroll Taxes 150		8,364		
10E	Fringe Benefits 151		12,321		
11E	Accrual Adjustments		(2,338)		
12E	**Total Employee Compensation & Rel. Exp.**		129,247	131,759	-1.9 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		7		
15E	Facility Operation/Maint./Furn.390		12,320		
16E	Facility General Liability Insurance 390		1,411		
17E	**Total Occupancy**		13,738	13,385	2.6 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		43		
24E	Meals 207		4		
25E	Client Transportation 208		384		
26E	Vehicle Expenses 208		1,839		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		10,819		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		13,089	19,469	-32.8 %
42E	Other Professional Fees & Other Admin. Exp. 410		2,362		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		2,239		
49E	Professional Insurance 410		1,333		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		5,934	1,959	202.9 %
52E	Admin (M&G) Reporting Center Allocation		20,995	8,401	149.9 %
53E	**Total Reimbursable Expense**		183,003	174,973	4.6 %
54E	Direct State/Federal Non-Reimbursable Expense		925		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		183,928	174,973	5.1 %
57E	**TOTAL REVENUE = 53R**		158,535	174,973	-9.4 %
58E	**OPERATING RESULTS**		(25,393)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	925	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	925	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	925	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	925	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 37 Program Name: CNAP Description: CNAP Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contnb., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	23,007
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	116
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	23,123
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	23,123

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.06	2,784
2S	Program Function Manager (UFR Title 101)	0.01	766
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.13	4,628
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.13	4,695
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.33	12,873

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Citizens Sworn In
2SS	**Enter total unit capacity:**	130

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	123	123
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	123	123
7SS	suspended for FY '08 filings.		

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.33	12,873	12,523	2.8 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.33	12,873		
9E	Payroll Taxes 150		884		
10E	Fringe Benefits 151		1,402		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		15,159	14,747	2.8 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390		575		
16E	Facility General Liability Insurance 390		19		
17E	**Total Occupancy**		594	1,000	-40.6 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206		3,700		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		191		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		49		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		3,940	4,000	-1.5 %
42E	Other Professional Fees & Other Admin. Exp. 410		46		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		2,608		
49E	Professional Insurance 410		546		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		3,200	2,807	14.0 %
52E	Admin (M&G) Reporting Center Allocation		2,967	2,301	28.9 %
53E	**Total Reimbursable Expense**		25,860	24,855	4.0 %
54E	Direct State/Federal Non-Reimbursable Expense		29		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		25,889	24,855	4.2 %
57E	**TOTAL REVENUE = 53R**		23,123	24,855	-7.0 %
58E	**OPERATING RESULTS**		(2,766)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Russian Community Associati	043102943	3,700
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	13CNAP00003	2023	X
2C	EHS	14EHS878SAL	SALR	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	29	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	29	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	29	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	29	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 **FEIN:** 043566243

UFR Program Number: 43 **Program Name:** Refugee School Impact (RSI) Program **Description:** Refugee Services **Catalog of Federal Domestic Assistance #:** 93.576 B

http://www.cfda.gov/default.htm

***Program Type:** 27 **Program Address:** 51 Union Street, Suite 222 (Number/Street) Worcester (City) MA (State) 01609 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contnb., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	28,872
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	28,872
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	28,872

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.02	886
2S	Program Function Manager (UFR Title 101)	0.01	981
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.51	16,899
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.54	18,766

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Students Served
2SS	**Enter total unit capacity:**	120

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	75	75
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	75	75
7SS	suspended for FY '08 filings. ☐		

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.54	18,766	20,950	-10.4 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.54	18,766		
9E	Payroll Taxes 150		1,426		
10E	Fringe Benefits 151		2,130		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		22,322	24,920	-10.4 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		1		
15E	Facility Operation/Maint./Furn.390		1,752		
16E	Facility General Liability Insurance 390		229		
17E	**Total Occupancy**		1,982	2,207	-10.2 %
18E	Direct Care Consultant 201		835		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		166		
24E	Meals 207		1		
25E	Client Transportation 208		61		
26E	Vehicle Expenses 208		298		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		856		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		2,217	2,383	-7.0 %
42E	Other Professional Fees & Other Admin. Exp. 410		393		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		190		
49E	Professional Insurance 410		251		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		834	1,125	-25.9 %
52E	Admin (M&G) Reporting Center Allocation		3,545	4,365	-18.8 %
53E	**Total Reimbursable Expense**		30,900	35,000	-11.7 %
54E	Direct State/Federal Non-Reimbursable Expense		150		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		31,050	35,000	-11.3 %
57E	**TOTAL REVENUE = 53R**		28,872	35,000	-17.5 %
58E	**OPERATING RESULTS**		(2,178)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	13RSI000001	2024	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	150	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	150	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	150	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	150	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 44 Program Name: Social Adjustment Services (SAS) Description: Refugee Services Catalog of Federal Domestic Assistance #: 93.566 B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contnb., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	67,863
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	67,863
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	67,863

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.02	1,067
2S	Program Function Manager (UFR Title 101)	0.01	702
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.54	18,604
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretanal / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.57	20,373

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	150

			Undup # Clients	# service units delivered
3SS		Publicly sponsored clients:	250	365
4SS	OSD's Program	Privately sponsored clients:		
5SS	Performance Report (D-1	Free Care clients:		
6SS	Internet filing system)	Total:	250	365
7SS	suspended for FY '08 filings. ☐			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.57	20,373	20,942	-2.7 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.57	20,373		
9E	Payroll Taxes 150		1,550		
10E	Fringe Benefits 151		2,423		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		24,346	25,026	-2.7 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		88		
15E	Facility Operation/Maint./Furn.390		1,123		
16E	Facility General Liability Insurance 390		42		
17E	**Total Occupancy**		1,253	1,400	-10.5 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206		37,051		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		109		
24E	Meals 207		1		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		301		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		50		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		37,512	41,036	-8.6 %
42E	Other Professional Fees & Other Admin. Exp. 410		463		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,220		
49E	Professional Insurance 410		304		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,987	1,975	0.6 %
52E	Admin (M&G) Reporting Center Allocation		6,875	5,200	32.2 %
53E	**Total Reimbursable Expense**		71,973	74,637	-3.6 %
54E	Direct State/Federal Non-Reimbursable Expense		61		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		72,034	74,637	-3.5 %
57E	**TOTAL REVENUE = 53R**		67,863	74,637	-9.1 %
58E	**OPERATING RESULTS**		(4,171)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Jewish Family Services of We	042104352	16,521
2SDC	Russian Community Associati	043102943	20,530
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	11SAS000003	2022	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	61	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	61	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	61	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	61	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 48 Program Name: Aftercare Description: Family Support Catalog of Federal Domestic Assistance #: 93.667 B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 891 Montello Street (Number/Street) Brockton (City) MA (State) 02301 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	25,027
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	25,027
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	25,027

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.13	6,724
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	0.61	19,408
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.74	26,132

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E **Total Direct Program Staff = 39S**	0.74	26,132	173,050	-84.9 %
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Accting/Clerical Support				
5E Admin Maint/House-Grndskeeping				
6E **Total Admin Employee**				
7E Commerical products & Svs/Mkting				
8E **Total FTE/Salary/Wages**	0.74	26,132		
9E Payroll Taxes 150		2,101		
10E Fringe Benefits 151		8		
11E Accrual Adjustments				
12E **Total Employee Compensation & Rel. Exp.**		28,241	185,220	-84.8 %
13E Facility and Prog. Equip.Expenses 301,390				
14E Facility & Prog. Equip. Depreciation 301				
15E Facility Operation/Maint./Furn.390				
16E Facility General Liability Insurance 390				
17E **Total Occupancy**			2,400	-100.0 %
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				
21E Subcontracted Direct Care 206				
22E Staff Training 204				
23E Staff Mileage / Travel 205		185		
24E Meals 207				
25E Client Transportation 208				
26E Vehicle Expenses 208				
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209				
29E Client Personal Allowances 211				
30E Provision Material Goods/Svs./Benefits 212				
31E Direct Client Wages 214				
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215				
34E Non Charitable Expenses				
35E Other Expense				
36E **Total Other Program Expense**		185	17,020	-98.9 %
42E Other Professional Fees & Other Admin. Exp. 410				
43E Leased Office/Program Office Equip.410,390				
44E Office Equipment Depreciation 410				
48E Program Support 216				
49E Professional Insurance 410				
50E Working Capital Interest 410				
51E **Total Direct Administrative Expense**			2,400	-100.0 %
52E Admin (M&G) Reporting Center Allocation		3,684	26,092	-85.9 %
53E **Total Reimbursable Expense**		32,110	233,132	-86.2 %
54E Direct State/Federal Non-Reimbursable Expense				%
55E Allocation of State/Fed Non-Reimbursable Expense				
56E **TOTAL EXPENSE**		32,110	233,132	-86.2 %
57E **TOTAL REVENUE = 53R**		25,027	233,132	-89.3 %
58E **OPERATING RESULTS**		(7,083)		
CRE Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

1SS **Enter defined unit of service:** Families Served

2SS **Enter total unit capacity:** 4

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	4	12
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) Total:	4	12
7SS	suspended for FY '08 filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DSS	000914FNSS0	FNSO	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (7,083)

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 50 Program Name: MassREAP Description: Refugee Services Catalog of Federal Domestic Assistance #: 93.576 B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 14 East Worcester Street (Number/Street) Worcester (City) MA (State) 01604 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	94,757
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	94,757
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	94,757

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.11	5,030
2S	Program Function Manager (UFR Title 101)	0.04	3,096
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.50	16,720
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.98	36,847
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.63	61,693

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	1.63	61,693	57,133	8.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.63	61,693		
9E	Payroll Taxes 150		4,694		
10E	Fringe Benefits 151		6,919		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		73,306	67,888	8.0 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		4		
15E	Facility Operation/Maint./Furn.390		6,375		
16E	Facility General Liability Insurance 390		829		
17E	**Total Occupancy**		7,208	7,600	-5.2 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,969		
24E	Meals 207		3		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		1,080		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		2,177		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		5,229	20,212	-74.1 %
42E	Other Professional Fees & Other Admin. Exp. 410		2,144		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		3,804		
49E	Professional Insurance 410		842		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		6,790	4,700	44.5 %
52E	Admin (M&G) Reporting Center Allocation		11,992	11,600	3.4 %
53E	**Total Reimbursable Expense**		104,525	112,000	-6.7 %
54E	Direct State/Federal Non-Reimbursable Expense		543		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		105,068	112,000	-6.2 %
57E	**TOTAL REVENUE = 53R**		94,757	112,000	-15.4 %
58E	**OPERATING RESULTS**		(10,311)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	60

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	60	60
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	60	60
7SS	suspended for FY '08 filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	11REAP00002	2021	X
2C	ORI	14REAP00002	2021	X
3C				X
4C				X
5C				X

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	543	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	543	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	543	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	543	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 **FEIN:** 043566243

UFR Program Number: 53 **Program Name:** Other Non Massachusetts Programs **Description:** Out of State Organization Mission **Catalog of Federal Domestic Assistance #:** 19.510 B 93.567

http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 261 Sheep Davis Road,Suite A-1 (Number/Street) Concord (City) NH (State) 03301 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contnb., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	19,559,994
7R	**Total Grants**	19,559,994
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	3,419,667
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	3,419,667
44R	Federated Fundraising	
45R	Commercial Activities	52,434
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	30,162
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	100,966
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	23,163,223

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**		

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	N/A
2SS	**Enter total unit capacity:**	

			Undup # Clients	# service units delivered
3SS		Publicly sponsored clients:		
4SS	OSD's Program	Privately sponsored clients:		
5SS	Performance Report (D-1	Free Care clients:		
6SS	Internet filing system)	**Total:**		
7SS	suspended for FY '08 filings. ☐			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			X
2C			X
3C			X
4C			X
5C			X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**				%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**				
9E	Payroll Taxes 150				
10E	Fringe Benefits 151				
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**				%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390				
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**				%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205				
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**				%
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**				%
52E	Admin (M&G) Reporting Center Allocation				%
53E	**Total Reimbursable Expense**				%
54E	Direct State/Federal Non-Reimbursable Expense		20,117,519		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		20,117,519		%
57E	**TOTAL REVENUE = 53R**		23,163,223		%
58E	**OPERATING RESULTS**		3,045,704		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				

* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	13,508,818	Non-Mass Employee Compensation & Related Expenses
2N	Direct Occupancy	859,966	Non-Mass Occupancy Related Expenses
3N	Direct Other Program/Operating	5,612,759	Non-Mass Direct Program and Operating Expenses
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense	62,058	Non-Mass Bad Debt and Interest Expense
7N	Direct Depreciation	73,918	Non-Mass Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	20,117,519	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	20,117,519	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	19,743,556	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	373,963	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 54 Program Name: Bridgeway House Description: Residential Services Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 23 Program Address: 659 Summer Street (Number/Street) Brockton (City) MA (State) 02302 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	745,782
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	15,243
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	761,025
44R	Federated Fundraising	
45R	Commercial Activities	33,699
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	794,724

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.36	16,805
2S	Program Function Manager (UFR Title 101)	0.68	33,838
3S	Asst. Program Director (UFR Title 103)	0.01	255
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	3.95	112,960
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	9.48	268,969
35S	Prog. Secretanal / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138	0.01	223
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	14.49	433,040

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	14.49	433,040	463,613	-6.6 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	14.49	433,040		
9E	Payroll Taxes 150		32,320		
10E	Fringe Benefits 151		28,480		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		493,840	528,705	-6.6 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		12,397		
15E	Facility Operation/Maint./Furn.390		29,759		
16E	Facility General Liability Insurance 390		2,551		
17E	**Total Occupancy**		44,707	38,293	16.7 %
18E	Direct Care Consultant 201		28,725		
19E	Temporary Help 202		1,688		
20E	Clients and Caregivers Reimb./Stipends 203		381		
21E	Subcontracted Direct Care 206		4,452		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		3,136		
24E	Meals 207		11,671		
25E	Client Transportation 208		14		
26E	Vehicle Expenses 208		12,445		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		13,124		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		75,636	37,196	103.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		3,580		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		4,414		
49E	Professional Insurance 410		6,006		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		14,000	8,590	63.0 %
52E	Admin (M&G) Reporting Center Allocation		81,360	88,806	-8.4 %
53E	**Total Reimbursable Expense**		709,543	701,590	1.1 %
54E	Direct State/Federal Non-Reimbursable Expense		11,354		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		720,897	701,590	2.8 %
57E	**TOTAL REVENUE = 53R**		794,724	701,590	13.3 %
58E	**OPERATING RESULTS**		73,827		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients
2SS	**Enter total unit capacity:**	4

			Undup # Clients	# service units delivered
3SS		Publicly sponsored clients:	4	1,387
4SS	OSD's Program	Privately sponsored clients:		
5SS	Performance Report (D-1	Free Care clients:		
6SS	Internet filing system)	**Total:**	4	1,387
7SS	suspended for FY '08 filings. ☐			

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Delta T Group Massachusetts	232915967	4,452
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share 40,128

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DMR	347DDS3153D	3153	X
2C	DMR	106DDS3753M	3753	X
3C	DMR	106DDS3153D	3153	X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	166 Bad Debt Expense
7N	Direct Depreciation	11,188 Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	11,354
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	11,354
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	33,699
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(22,345)

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 **FEIN:** 043566243

UFR Program Number: 55 **Program Name:** Refugee Preventative Health Education **Description:** Refugee Services **Catalog of Federal Domestic Assistance #:** 93.576 B

http://www.cfda.gov/default.htm

***Program Type:** 27 **Program Address:** 51 Union Street (Number/Street) Worcester (City) MA (State) 01609 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	12,774
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	12,774
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	12,774

0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.01	112
2S	Program Function Manager (UFR Title 101)	0.01	318
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutntionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.11	4,176
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.13	4,606

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients
2SS	**Enter total unit capacity:**	240

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	354	354
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	354	354
7SS	suspended for FY '08 filings. ☐		

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E **Total Direct Program Staff = 39S**	0.13	4,606	5,322	-13.5 %
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Accting/Clerical Support				
5E Admin Maint/House-Gmdskeeping				
6E **Total Admin Employee**				
7E Commerical products & Svs/Mkting				
8E **Total FTE/Salary/Wages**	0.13	4,606		
9E Payroll Taxes 150		317		
10E Fringe Benefits 151		523		
11E Accrual Adjustments				
12E **Total Employee Compensation & Rel. Exp.**		5,446	6,292	-13.4 %
13E Facility and Prog. Equip.Expenses 301,390				
14E Facility & Prog. Equip. Depreciation 301				
15E Facility Operation/Maint./Furn.390				
16E Facility General Liability Insurance 390				
17E **Total Occupancy**				%
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				
21E Subcontracted Direct Care 206		7,255		
22E Staff Training 204				
23E Staff Mileage / Travel 205				
24E Meals 207				
25E Client Transportation 208				
26E Vehicle Expenses 208				
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209				
29E Client Personal Allowances 211				
30E Provision Material Goods/Svs./Benefits 212				
31E Direct Client Wages 214				
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215				
34E Non Charitable Expenses				
35E Other Expense				
36E **Total Other Program Expense**		7,255	7,624	-4.8 %
42E Other Professional Fees & Other Admin. Exp. 410		17		
43E Leased Office/Program Office Equip.410,390				
44E Office Equipment Depreciation 410				
48E Program Support 216				
49E Professional Insurance 410		62		
50E Working Capital Interest 410				
51E **Total Direct Administrative Expense**		79	474	-83.3 %
52E Admin (M&G) Reporting Center Allocation		1,656	610	171.5 %
53E **Total Reimbursable Expense**		14,436	15,000	-3.8 %
54E Direct State/Federal Non-Reimbursable Expense				%
55E Allocation of State/Fed Non-Reimbursable Expense				
56E **TOTAL EXPENSE**		14,436	15,000	-3.8 %
57E **TOTAL REVENUE = 53R**		12,774	15,000	-14.8 %
58E **OPERATING RESULTS**		(1,662)		
CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Refugee and Immigrant Assis	043430294	7,255
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	12PHP000006	2025	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 56 Program Name: Refugee Independence through Service Enhancement Description: Refugee Services Catalog of Federal Domestic Assistance #: 93.576 B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 51 Union Street (Number/Street) Worcester (City) MA (State) 01609 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		
1R	Contnb., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	10,159
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	10,159
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	10,159

0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.02	1,095
2S	Program Function Manager (UFR Title 101)	0.01	487
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.02	664
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.15	5,232
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.07	2,772
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.27	10,250

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients
2SS	**Enter total unit capacity:**	92

			Undup # Clients	# service units delivered
3SS		Publicly sponsored clients:	171	171
4SS	OSD's Program	Privately sponsored clients:		
5SS	Performance Report (D-1	Free Care clients:		
6SS	Internet filing system)	**Total:**	171	171
7SS	suspended for FY '08 filings. ☐			

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E **Total Direct Program Staff = 39S**	0.27	10,250	10,249	0.0 %
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Accting/Clerical Support				
5E Admin Maint/House-Grndskeeping				
6E **Total Admin Employee**				
7E Commerical products & Svs/Mkting				
8E **Total FTE/Salary/Wages**	0.27	10,250		
9E Payroll Taxes 150		761		
10E Fringe Benefits 151		620		
11E Accrual Adjustments				
12E **Total Employee Compensation & Rel. Exp.**		11,631	11,630	0.0 %
13E Facility and Prog. Equip.Expenses 301,390				
14E Facility & Prog. Equip. Depreciation 301		15		
15E Facility Operation/Maint./Furn.390		98		
16E Facility General Liability Insurance 390		5		
17E **Total Occupancy**		118	103	14.6 %
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				
21E Subcontracted Direct Care 206				
22E Staff Training 204				
23E Staff Mileage / Travel 205		89		
24E Meals 207				
25E Client Transportation 208				
26E Vehicle Expenses 208		31		
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209				
29E Client Personal Allowances 211				
30E Provision Material Goods/Svs./Benefits 212				
31E Direct Client Wages 214				
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215		796		
34E Non Charitable Expenses				
35E Other Expense				
36E **Total Other Program Expense**		916	151	506.6 %
42E Other Professional Fees & Other Admin. Exp. 410		33		
43E Leased Office/Program Office Equip.410,390				
44E Office Equipment Depreciation 410				
48E Program Support 216		13		
49E Professional Insurance 410		138		
50E Working Capital Interest 410				
51E **Total Direct Administrative Expense**		184		%
52E Admin (M&G) Reporting Center Allocation		1,665	801	107.9 %
53E **Total Reimbursable Expense**		14,514	12,685	14.4 %
54E Direct State/Federal Non-Reimbursable Expense				%
55E Allocation of State/Fed Non-Reimbursable Expense				
56E **TOTAL EXPENSE**		14,514	12,685	14.4 %
57E **TOTAL REVENUE = 53R**		10,159	12,685	-19.9 %
58E **OPERATING RESULTS**		(4,355)		
CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	12RISE00006	2021	X
2C	ORI	12RISE00007	2021	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 57 Program Name: DRIVE Description: Employment Services Catalog of Federal Domestic Assistance #: 93.576 B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	14,776
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	14,776
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	14,776

0S	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.03	1,407
2S	Program Function Manager (UFR Title 101)	0.01	340
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.11	3,722
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.07	2,800
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.22	8,269

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E **Total Direct Program Staff = 39S**	0.22	8,269	8,269	%
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Accting/Clerical Support				
5E Admin Maint/House-Grndskeeping				
6E **Total Admin Employee**				
7E Commerical products & Svs/Mkting				
8E **Total FTE/Salary/Wages**	0.22	8,269		
9E Payroll Taxes 150		592		
10E Fnnge Benefits 151		801		
11E Accrual Adjustments				
12E **Total Employee Compensation & Rel. Exp.**		9,662	9,662	%
13E Facility and Prog. Equip.Expenses 301,390				
14E Facility & Prog. Equip. Depreciation 301		73		
15E Facility Operation/Maint./Furn.390		760		
16E Facility General Liability Insurance 390		27		
17E **Total Occupancy**		860	787	9.3 %
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				
21E Subcontracted Direct Care 206				
22E Staff Training 204				
23E Staff Mileage / Travel 205		962		
24E Meals 207				
25E Client Transportation 208				
26E Vehicle Expenses 208		109		
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209				
29E Client Personal Allowances 211				
30E Provision Material Goods/Svs./Benefits 212				
31E Direct Client Wages 214				
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215		2,404		
34E Non Charitable Expenses				
35E Other Expense				
36E **Total Other Program Expense**		3,475	3,557	-2.3 %
42E Other Professional Fees & Other Admin. Exp. 410		318		
43E Leased Office/Program Office Equip.410,390				
44E Office Equipment Depreciation 410				
48E Program Support 216		414		
49E Professional Insurance 410		189		
50E Working Capital Interest 410				
51E **Total Direct Administrative Expense**		921		%
52E Admin (M&G) Reporting Center Allocation		1,933	1,862	3.8 %
53E **Total Reimbursable Expense**		16,851	15,868	6.2 %
54E Direct State/Federal Non-Reimbursable Expense		43		%
55E Allocation of State/Fed Non-Reimbursable Expense				
56E **TOTAL EXPENSE**		16,894	15,868	6.5 %
57E **TOTAL REVENUE = 53R**		14,776	15,868	-6.9 %
58E **OPERATING RESULTS**		(2,118)		
CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SERVICE STATISTICS

1SS **Enter defined unit of service:** Clients

2SS **Enter total unit capacity:** 60

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	111	111
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	111	111
7SS	suspended for FY '08 filings. ☐		

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	ORI	13DRV000002	2021	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	43	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	43	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	43	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	43	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 58 Program Name: Victims of Crime Description: Refugee Services Catalog of Federal Domestic Assistance #: 16.575 B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 14 E. Worcester Street (Number/Street) Worcester (City) MA (State) 01604 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	48,858
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	48,858
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	48,858

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.13	6,055
2S	Program Function Manager (UFR Title 101)	0.02	1,338
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.72	27,377
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.87	34,770

SERVICE STATISTICS

1SS Enter defined unit of service: Clients

2SS Enter total unit capacity: 120

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	117	117
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) Total:	117	117
7SS	suspended for FY '08 filings.		

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.87	34,770	34,431	1.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.87	34,770		
9E	Payroll Taxes 150		2,624		
10E	Fringe Benefits 151		3,970		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		41,364	40,961	1.0 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		1		
15E	Facility Operation/Maint./Furn.390		2,087		
16E	Facility General Liability Insurance 390		69		
17E	**Total Occupancy**		2,157	2,561	-15.8 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		731		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		178		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		1,583		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		2,492	5,336	-53.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		144		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,463		
49E	Professional Insurance 410		1,935		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		3,542		%
52E	Admin (M&G) Reporting Center Allocation		6,422		%
53E	**Total Reimbursable Expense**		55,977	48,858	14.6 %
54E	Direct State/Federal Non-Reimbursable Expense		105		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		56,082	48,858	14.8 %
57E	**TOTAL REVENUE = 53R**		48,858	48,858	%
58E	**OPERATING RESULTS**		(7,224)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	VWA	2014VOCALUT		X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	105	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	105	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	105	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	105	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 59 Program Name: Supplemental Nutrition Assistance Program Description: Refugee Services Catalog of Federal Domestic Assistance #: 10.561 B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: *This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

* **Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	131,525
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	131,525
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	131,525

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.17	8,076
2S	Program Function Manager (UFR Title 101)	0.05	3,840
3S	Asst. Program Director (UFR Title 103)	0.76	24,295
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	1.07	23,120
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.70	28,800
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	0.06	1,740
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	2.81	89,871

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	2.81	89,871	112,847	-20.4 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	2.81	89,871		
9E	Payroll Taxes 150		6,058		
10E	Fringe Benefits 151		10,302		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		106,231	133,390	-20.4 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		329		
15E	Facility Operation/Maint./Furn.390		4,041		
16E	Facility General Liability Insurance 390		146		
17E	**Total Occupancy**		4,516	10,200	-55.7 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206		6,241		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		960		
24E	Meals 207		92		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		957		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		2,440		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		10,690	35,961	-70.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		1,547		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,917		
49E	Professional Insurance 410		1,217		
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		4,681	4,540	3.1 %
52E	Admin (M&G) Reporting Center Allocation		16,344	15,909	2.7 %
53E	**Total Reimbursable Expense**		142,462	200,000	-28.8 %
54E	Direct State/Federal Non-Reimbursable Expense		1,806		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		144,268	200,000	-27.9 %
57E	**TOTAL REVENUE = 53R**		131,525	200,000	-34.2 %
58E	**OPERATING RESULTS**		(12,743)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Participants
2SS	**Enter total unit capacity:**	490

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	490	490
4SS	OSD's Program Privately sponsored clients:		
5SS	Performance Report (D-1 Free Care clients:		
6SS	Internet filing system) **Total:**	490	490
7SS	suspended for FY '08 filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	WEL	WEL44003064	2949	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Russian Community Associati	043102943	6,241
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	1,806	Unbillable Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	1,806	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	1,806	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	1,806	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

LUTHERAN COMMUNITY SERVICES, INC.
SUPPLEMENTAL SCHEDULES (UNAUDITED)
YEAR ENDED JUNE 30, 2014

SCHEDULE A AND B PROGRAM SUPPLEMENTAL INFORMATION

Other Professional Fees and Other Administrative Expenses
Schedule A OSI: line 42E

Accounting and Management Services		$ 1,150,461
Program Legal Fees		57,314
Fundraising Costs		15,832
Professional Fees		30,186
Miscellaneous Fees		26,551
	Total	$ 1,280,344

Other Revenue
Schedule A OSI: line 48R

Miscellaneous Fee Income	$ 100,712

Non-Reimbursable Expense

Non-Massachusetts Program Expenses		$ 20,117,519
Non-Massachusetts Administrative Expenses		3,303,695
Massachusetts Expenses		21,913
	Total	$ 23,443,127

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

Board of Directors
Lutheran Community Services, Inc.
Worcester, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Lutheran Community Services, Inc., which comprise the consolidated statement of financial position as of June 30, 2014, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 12, 2014.

Internal Control Over Financial Reporting

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

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

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

Board of Directors
Lutheran Community Services, Inc.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lutheran Community Services, Inc.'s consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Boston, Massachusetts
November 12, 2014

CliftonLarsonAllen

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Lutheran Community Services, Inc.
Worcester, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Lutheran Community Services, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lutheran Community Services, Inc.'s major federal programs for the year ended June 30, 2014. Lutheran Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Lutheran Community Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lutheran Community Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Lutheran Community Services, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Lutheran Community Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Board of Directors
Lutheran Community Services, Inc.

Report on Internal Control Over Compliance

Management of Lutheran Community Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lutheran Community Services, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lutheran Community Services, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Boston, Massachusetts
November 12, 2014

LUTHERAN COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2014

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified

2. Internal control over financial reporting:

   - Material weakness(es) identified? _____ yes ___x___ no
   - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes ___x___ none reported

3. Noncompliance material to financial statements noted? _____ yes ___x___ no

Federal Awards

1. Internal control over major federal programs:

   - Material weakness(es) identified? _____ yes ___x___ no
   - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes ___x___ none reported

2. Type of auditors' report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? _____ yes ___x___ no

Identification of Major Federal Programs

19.510	Reception and Replacement Grant
93.567	Match Grant
93.676	Unaccompanied Alien Children Program

Dollar threshold used to distinguish between Type A and Type B programs: $ 300,054

Auditee qualified as low-risk auditee pursuant to OMB Circular A-133? ___x___ yes _____ no

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with Section 510(a) of OMB Circular A-133.

Section IV – Prior Year Major Federal Program Findings

There were no findings in the prior year that were required to be reported in accordance with Section 510(a) of OMB Circular A-133.

LUTHERAN COMMUNITY SERVICES, INC.
BOARD ACKNOWLEDGEMENT
JUNE 30, 2014

We, the Board of Directors* of Lutheran Community Services, Inc., met and have voted to recognize and accept the representations of management and the expression of opinions by CliftonLarsonAllen LLP as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditor's Report (UFR) for the period ended June 30, 2014.

In addition, we, the Board of Directors* of Lutheran Community Services, Inc., hereby certify under penalty of perjury that to the best of the members of the board of directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2014.

Signatory for Board of Directors

_____

Title:

Date: _____

* The board of directors may vote to authorize a subcommittee of the board of directors such as the audit committee or the finance to perform the above noted acknowledgments and oversight responsibilities on its behalf. Members of management may not participate in any of the above noted board of director's acknowledgments and oversight responsibilities.

UFR Filing Instructions

Please sign one copy of the Uniform Financial Statements and the Audit Services Checklist where indicated. The final version of the financial statement will be transmitted via the internet to the Operational Services Division.

DUE NOVEMBER 15, 2014

The remaining copies are for your files.

Ascentria Community Services, Inc.
14 East Worcester Street, Suite 300, Worcester, MA 01604
Phone 774-243-3900; Fax 508-519-5908
Board of Directors
2014 - 2015

Jeff Kinney, Chair

William Mayo,

Garth Greimann

Michael Balinskas

Karen Gaylin

Angela Bovill

Cynthia L. Stewart

Profile

Results –oriented professional with supervisory and quality control experience promoting client centered goals. Dedicated, hard working and self-motivated solutions provider, implementing many program efficiencies.

Strengths

- Detailed-oriented with focus on quality, effectively identifying areas for improvement and introducing effective solutions.
- Excellent problem solving skills with an overall eye on enhancing program efficiencies
- Successful at maintaining strong client ,landlord, and vendor relations, key to the program's success
- Possessing strong negotiating and leadership skills with the ability to effectively delegate and coordinate

Education, Achievements, and Professional Organizations

- B.S. Business Administration
  University of New Hampshire

- The Lutheran Social Services Outstanding Professional Achievement Award
  November 2012
- Toastmasters International
  Concord, NH

Highlights of Qualifications

Extensive background in all aspects of refugee resettlement and working for a non-profit organization including all facets of:

> Coordinating Case Management
> Interviewing and Training Caseworkers
> Relationship Building
> Quality Control
> Account Balancing
> Purchasing and Bill Payment

Professional Experience

Resettlement Coordinator

ASCENTRIA CARE ALLIANCE, Concord, NH 2014 - Present

> Annually orchestrated the resettlement of approximately 240 refugees
> Supervise, train, and motivate 3 case workers
> Coordinate monthly qualitative file reviews
> Serve as quality control for all departmental financial transactions
> Facilitate Weekly Case Management Meetings

Regional Support Administrator

LUTHERAN SOCIAL SERVICES, Concord, NH 2012-2014

> Supported Case Management Staff
> Generated Monthly Reports
> Bill Payment
> Purchasing
> PQI Work Team and File Review

Caseworker

LUTHERAN SOCIAL SERVICES, Concord, NH 2010-2012

> Provided all aspects of resettlement services for newly arrived refugees

> Coordinated apartment set-ups
> Generated case notes and reports based upon services rendered

Sales Representative

ABC FABRICATIORS, Laconia, NH 1989-1999

> Continually developed new client base
> Generated $1 M + annual sales revenue

Samba C. Halkose

QUALIFICATIONS SUMMARY

10+ years' experience in Human Services working in a broad range of service agencies across multiple work environments and requirements. Bachelor of Science in Business Study as specialization in Human Resources, and knowledge in Medical Coding/Reimbursement. Highly organized self-starter with strong interpersonal office skills and proven experience working with people from diverse backgrounds. Fluent in English, French, Swahili and Lingala. Demonstrated facility for multitasking and prioritizing in fast-paced environments. Technically competent.

- Case Worker
- Employment Support
- Community Organizer
- Public Relations and Community Outreach
- Licensed Nurse Assistant
- Administrative Assistant &Multi-lingual Translator
- Health Educator
- Health Care Interpreter
- Refugee Coordinator and Tutor
- Data entry / Claim Analysis

EXPERIENCE

Case Worker: ***Ascentria Care Alliance*** *Sept. 2014 – Update*

- Provides appropriate assistance to refugees during the resettlement and case management contractual period
- Responsible for the continuance of the orientation process, employment plan, and monitoring; and overseeing client's participation in refugee program
- The goal is to assist refugees to live as self-sufficiently as possible and to integrate into the community; this must be done within the compliance of the refugee programs contracts

Medical Interpreter: - ***Lutheran Social Services*** *April 2014 – Sept.2014*

- Facilitate communication between patients with limited English proficiency (LEP) and their physicians, nurses, lab technicians and other healthcare providers.

Employment Support Specialist: - ***Southern NH Services*** 2012 - 2013

- Establish and maintain a cooperative working relationship with local agencies and business organizations with translation, e.g., immigration, hospital, government offices.
- Assist clients in completing job applications and other job search and readiness requirements.
- Work to provide and maintain job workshop for program participants.
- Develop new resources and identify existing resources to create new work sites and resources.
- Assist refugees with filling applications for SSA, Food Stamps, Medicaid and other benefits.
- Provide home based education to new immigrants to understand U.S. culture.

Refugee Coordinator/Family Liaison – ***Nashua School District*** 2008 – 2012

- Connect with parents/school, and community to support refugees utilizing language and cultural expertise.
- Mediated conflicts and misunderstandings between parents and teachers.
- Train and tutor fellow students in computer software.

Reach Program/Office assistant – Administrations: ***NH Minority Health Coalition*** 2001 - 2003
Provide support to the Office Manager to support the Executive Director. Account payable clerk. Educating providers and empowering consumers to understand the African Culture. Bilingual Administrative Assistant, utilizing language and administrative skills to ensure effective and efficient communication in the work place.

Residential Instructor – ***Easter Seals NH*** 2002 - 2011
Instruct, supervise and assist residents with disability in their activities of daily living through daily routines and to carry out scheduled activities of the programs
Perform tasks under supervision of Program manager, and Assistant Program Manager in agreement with well-known center policies and procedures

VOLUNTEER / COMMUNITY SERVICE

Board of Directors, Manchester Community Health Center, Manchester, NH	2002 – 2003
Chief Leader of the Congolese Women Community in Manchester, NH.	2003-2005
Celebration of Excellence Award, Manchester Community College	2007
Organize and implement social community activities.	
After School program, Summer Vacation with Women for Women Coalition	2013

EDUCATION

Certificate in medical interpretation	2001
Certificate in Licensed Nurse Assistant at Careers, LLC.	2004
Bachelor of Science, Business Studies with concentration in Human Resources	2010
Working on Medical Terminology Certificate	2014

Subash Acharya

Core Qualifications:

- More than five years of direct services to refugee population in and outside of the United States.
- Compassionate, matured, and professional individual.
- Good computer skills including MS Word.
- Excellent communication skills and problem solving abilities. Have trilingual strength (English, Nepali and Hindi, written and spoken)

Experiences:

Employment and Education Specialist
Ascentria Care Alliance, Concord, NH Nov 19, 2013-Current

- Conduct intake interview with new Americans after their arrival into the country collecting all their past work experiences, level of education, health condition, and so forth, and develop employment plan.
- Develop resumes for each employable individual, and apply for jobs.
- Educate and orient newly arrived refugees on US work ethics, job search, job readiness, and prepare them to be ready for job placement.
- Develop and maintain a good relationship with employers to open doors for employment for Americans so as to make them self sufficient and integrate as quickly as possible in the new country.

Case Worker
Ascentria Care Alliance, Concord, NH Nov 7, 2011 – Nov18, 2013

- Served new Americans providing assistance during their initial period of resettlement. Received them in the airport, provided reasonable housing, provided various orientations, made referrals to the available local resources including social security application, food stamp, Medicaid, to name a few.
- Responsible for continuation of orientation process, developing resettlement plan, and closely monitoring the program for the first year.
- Maintained professional relationship with other stake holders involved in serving new Americans.
- Case noted each activity, and prepared reports.

Direct Support Provider
Community Bridges, Concord NH June 9, 2011 - May 18, 2012

- Supported individuals with behavioral issues in their daily activities as per their service plan under the supervision of manager.
- Prepared daily report about the activities of the individual provided with support and submitted to the program manager.
- Assisted those physically challenged individuals for some sorts of physical exercises besides involving them in public activities for recreation.

Refugee Camp Secretary (Administrator)
Bhutanese Refugee Camp, Nepal March, 2008 - June, 2010

- Served as the liaison between the refugee community, aiding agencies like United Nations High Commission for Refugees (UNHCR) and World Food Program (WFP) along with their implementing partners and the Government of Nepal for easy, effective and better management of the camp.
- Involved in decision making with UNHCR and the Government on many issues that suit the refugee's need without harming the budget and projects of agencies.
- Many a times, counseled refugees with depression, anxiety and many more so as to prevent them either from being involved in drugs or suicide.
- Supervised and monitor the activities and outcomes of the community-based organizations like Youths Friendly Centre, Bhutanese Refugee Women Forum, Child Play Centre, Disability Centre and many more

Office Administrator

Human Rights Council of Bhutan (HRCB) Nepal May, 2006 - Dec, 2007

- Actuated and implement all filing systems besides scheduling
- Prepared reports and applications
- Coordinated communication flow and training, workshops, and seminars with human rights groups in refugee camps.
- Answered incoming calls and assisted clients in fast paced environment.
- Maintained and kept accurate, up- to- date records; Also ensured timely response to all reports and inquiries.

Education:

→ Bachelor of Science, Physics-2007 *Tribhuvan University, Nepal*

→ Pursuing bachelors degree in Health and human Services from Springfield College Manchester, NH

John Hutchinson

Summary – Accomplished recruiter with management, customer service and business development experience.

Ascentria Care Alliance, Concord, NH — 2014 – Present

Education and Employment Specialist

Provide employment counseling and guidance to refugees. Assist in developing and implementing individualized employment plans. Maintains relationships with current employers and conducts research and outreach to identify new job opportunities. Design and implement client vocational/ pre-employment trainings based on specific employer needs. Participate in relevant community groups and organizations for networking and up-to-date employment information and trends. Completes and maintains documentation.

Stellar Restaurant Group, Concord, NH — 2008 – 2013

Instrumental in increasing sales from $850,000 to $1.4 million in annual sales during tenure.
Surpassed company goals for sales and profitability by 11 % and 17% respectively in 2011 - 2012.
Trained and managed new team of 20 who excelled in customer service and operations.

General Manager, 2010 - 2013

General Manager of *Boloco Inspired Burritos*. Responsibilities included ongoing recruitment, training and management of 20 staff, providing excellence in customer service, operations, and profit/loss responsibility. Collaborated with community partners, internal marketing and senior leadership on store events and promotions, significantly building brand awareness. Instrumental in increasing sales from $850,000 to $1.4 million during five-year tenure. Surpassed company goals for sales and profitability by 11 % and 17% respectively in 2011-2012. Trained and managed new team with high staff retention and excellent customer service. Provided training and development support to future shift managers and general managers for new or existing store locations throughout New England.

Shift Manager, 2008 – 2010

Supervised line staff with cash and key holder responsibilities for daily shift operations. Instrumental in building team and customer base for new restaurant. Duties included recruitment, interviewing and training of new employees.

Hutchinson Recruiting, LLC, Owner — 2001 – 2008

Concord, NH

Coordinated recruiting efforts for client companies including value added resellers such as Microsoft, Hewlitt-Packard, Oracle and EMC. Directed all recruiting efforts for management, technical, sales and support staff. Worked for several firms on contract and retainer basis. Successes included exceeding goals for the recruitment of support staff through executive level professionals for client companies. Developed a database of contract based consultants for IT projects throughout the United States.

InteQ Corporation, Corporate Recruiter — 2000 – 2001

Bedford, MA

Managed recruitment activities including candidate generation, screening, interviews, negotiations, background checks, offer of employment presentation and employee onboarding. Recruitment at all levels of technical and business professionals. Technologies included Unix, Open Source, and Microsoft platforms with Cisco and

EMC network architects. Participated in Lawson HRIS user implementation and staffing procedural strategies that managed candidate process.

TRS Staffing, Technical Recruiter **1998 – 2000**
Salem, NH
Conducted recruitment efforts for technology professionals with skills in software development, database management, network management, web development, among other technologies for targeted accounts. Worked in the permanent placement division as part of a team. Responsibilities included sourcing, interviewing, and presenting qualified candidates to client companies. Developed and managed client and applicant database through cold calls, marketing and networking. Conducted outbound sales calls with Fortune 500 client company representatives. Additional duties included negotiating fee agreements with client companies for recruiting services.

Leddy Group, Account Executive **1996 – 1998**
Concord, NH
Team focused on temporary staffing of light industrial, construction, and manufacturing professionals for clients in the Central New Hampshire market. Daily tasks included outbound sales calls to potential clients, securing fee agreements and account management activities. Duties also included scheduling, interviewing, and hiring of qualified candidates for client companies. Developed and implemented dedicated on-site staffing service model for a client company.

Food Service – Employment History

Chalkboard Restaurant - Hillsboro, New Hampshire General Manager 1990 - 1994
**Managed front and back of house operations, while increasing sales from $650,000 to just over $1 million*

MIT University, Baker House - Cambridge, Massachusetts Kitchen Manager 1986 - 1990
**Selected to serve on Culinary Team for the University President's Annual Dinner*

Bay Tower Room - Boston, Massachusetts 1st Sauté Chef 1984 – 1986
**Created signature dishes for Award Winning Boston Restaurant*

Café Swiss /Lord Jeffery's Restaurant - Merrimack, New Hampshire Kitchen Manager 1982 - 1984
**Part of leadership team generating $1.2 million in sales during its' first year*

Education and Interests

Bachelors of Science, International Business, *Summa Cum Laude*, 1995
Franklin Pierce University, New Hampshire

New Hampshire State Representative – General Court 2000 – 2002

Serv-Safe Certified, National Restaurant Association, 2010

CPR Chokesaver Certified, American Red Cross 2012

Volunteer Naturalist Training Program, Audubon Society of New Hampshire

Volunteer, New Hampshire Veterans Services and Support

Shirley Woodward, JD, MPH

EXPERIENCE

Ascentria Care Alliance. Concord, NH.
Program Manager, Services for New Americans *November 2013-present*
•Oversee refugee resettlement services including casework, employment, cultural orientation, English Language classes, education, volunteer support and community outreach.
•Supervise 15-person team; responsible for workflow, training and personnel issues.
•Represent the organization and advocate for refugees in external meetings.

U.S. Department of State. Washington, DC.
Program Officer, Population, Refugees, and Migration *September 2010-November2013*
Presidential Management Fellow *September 2008-September 2010*
•Responsible for $260 million in humanitarian assistance for displaced Iraqis with team.
•Reviewed proposals, provide technical input, and negotiate objectives, indicators and budget with international organizations and NGOs.
•Wrote strategy documents, talking points and other reports on Iraqi displacement, returns and reintegration.
•Conducted field visits to monitor and evaluate programs and set programmatic and policy priorities.
•Liaised with advocacy groups, NGOs, United Nations agencies and U.S. government agencies.
•Reported on displacement and human rights during 4 month detail at Embassy Colombo, Sri Lanka.
•Researched United Nations (UN) legal issues including women, peace and security, due process in sanctions regimes, peacekeeping missions, commissions of inquiry and the role of regional organizations within the UN system during 3 month detail to the Office of the Legal Advisor.

United Nations High Commissioner for Refugees. Nairobi, Kenya.
Resettlement Intern *May-July 2007*
•Performed legal research, analysis, and writing for refugee resettlement claims.

International Rescue Committee. North and South Kivu, Democratic Republic of Congo.
Gender-based Violence (GBV) Umbrella Grant Program Coordinator *February-July 2005*
•Oversaw selection of Congolese community organizations for financial and technical support through a competitive call-for-proposals process.
•Provided formal and on-site training for community organizations on provision of quality GBV services, and organizational and financial management.

Save the Children/UK. Darfur, Sudan.
Gender-based Violence (GBV) Advisor *November-December 2004*
•Led integration of GBV prevention and response into Protection and Health programs in camps.

American Refugee Committee. Sierra Leone and Guinea, West Africa.
Gender-based Violence (GBV) Study Coordinator, Sierra Leone *September-October 2004*
•Coordinated follow-up study on GBV survivors who repatriated from Guinea to Sierra Leone.
•Developed questionnaire, recruited and trained surveyors, oversaw data collection, analyzed data and wrote report on results and program recommendations for improved protection during repatriation.

Gender-based Violence (GBV) Program Coordinator, Guinea *July 2002-June 2004*
•Managed support, follow-up and referrals for GBV survivors and sex workers in 3 refugee camps.
•Oversaw provision of psychosocial counseling, healthcare, and vocational training for survivors.
•Organized trainings and awareness campaigns on GBV and sexual exploitation for security forces, health care personnel, NGO workers, local leaders and camp community members.
•Conducted baseline survey on legal aspects of GBV in camps in preparation for a Legal Clinic for refugee women. Designed questionnaire, supervised data collection, analyzed data, wrote report.
•Coordinated with camp committee, local authorities, NGOs and the United Nations.
•Recruited, hired, trained and supervised team of 50 national and refugee staff.

U.S. Peace Corps. Guinea, West Africa.
Health/Community Development Volunteer *June 1997-August 1999*
•Partnered with community on health education, construction of springs and girls' leadership initiatives.

EDUCATION AND PROFESSIONAL AFFILIATION

Washington College of Law. American University. Washington, DC.
JD *magna cum laude*, Order of the Coif, May 2008.
- *Public Interest/Public Service Scholar.* A three-year, full-tuition scholarship granted on the basis of academic excellence and dedication to public service.
- *American University Law Review*, Senior Staff Member.

Bloomberg School of Public Health. Johns Hopkins University. Baltimore, MD.
MPH, May 2002.

Brown University. Providence, RI.
AB with honors in Public Policy. May 1997.
- $2,500 Krieger Prize for outstanding senior thesis on a Latino community health worker program.

Admitted to the Bar of the Commonwealth of Massachusetts

LANGUAGE

Proficient in French.

PUBLICATIONS

Woodward, Shirley. *Safe Passage. Repatriation and Reintegration: A follow-up study on Guinea ARC/CSI beneficiaries who repatriated to Sierra Leone.* Sierra Leone. American Refugee Committee (ARC), Stat View International (SVI) and Bureau for Population, Refugees, and Migration (PRM). November, 2004.

Woodward, Shirley. *ARC Community Safety Initiative Gender-based Violence Program in Guinea, West Africa: A Manual.* American Refugee Committee. August, 2004.

Woodward, Shirley, Dia, Seynabou, Barry, Aliou. *Legal Aspects of Violence against Refugee Women in Kissidougou Town and Albadaria camps: A KAP survey.* Guinea. American Refugee Committee (ARC), Stat View International (SVI) and Bureau for Population, Refugees, and Migration (PRM). March, 2004.

Ascentria Community Services, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Cindy Stewart	Resettlement Coordinator	$35,000	.05	$1,750
Samba Halkose	Case Worker	$29,500	.30	$8,850
TBD	Lead Job Developer	$35,963	.20	$7,193
Subash Acharya	Education-Employment Specialist	$30,500	.50	$15,250
John Hutchinson	Education-Employment Specialist	$30,500	.10	$3,050
Shirley Woodward	Program Manager	$48,000	.05	$2,400

FORM NUMBER P-37 (version 1/09)

Subject: Refugee Targeted Asistance Grant-Formula Program

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Health & Human Services Office of Minority Health and Refugee Affairs	**1.2 State Agency Address** 97 Pleasant Street Concord, NH 03301
1.3 Contractor Name Bhutanese Community of New Hampshire	**1.4 Contractor Address** 510 Chestnut Street Manchester, NH 03101
1.5 Contractor Phone Number (603) 232-1829	**1.6 Account Number** 010-042-79220000-500731 42200019
1.7 Completion Date September 30, 2016	**1.8 Price Limitation** $100,000
1.9 Contracting Officer for State Agency Eric D. Borrin	**1.10 State Agency Telephone Number** (603) 271-9558
1.11 Contractor Signature	**1.12 Name and Title of Contractor Signatory** Bhagirath Khatiwada Director, Programs and Development.

1.13 Acknowledgement: State of NH, County of Hillsborough

On 4/1/15, before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.

1.13.1 Signature of Notary Public or ~~Justice of the Peace~~

[Seal]

WILLIAM J. KANTERER
MY COMMISSION EXPIRES 8/10/15
NOTARY PUBLIC
NEW HAMPSHIRE

1.13.2 Name and Title of Notary or ~~Justice of the Peace~~

William J. Kanterer

1.14 State Agency Signature	**1.15 Name and Title of State Agency Signatory** Trinidad Tellez, Director

1.16 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)*

By: Director, On:

1.17 Approval by the Attorney General (Form, Substance and Execution)

By: Megan A. Yeh - Attorney On: 4/27/15

1.18 Approval by the Governor and Executive Council

By: On:

2. EMPLOYMENT OF CONTRACTOR/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 A 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, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("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, and 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 terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account 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 B 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 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 opportunity laws. In addition, the Contractor shall comply with all applicable copyright 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 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further 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.

Contractor Initials: BK
Date: 04/02/15

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 remedied, 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 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 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/ PRESERVATION.
9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.
9.2 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.
9.3 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.

10. TERMINATION. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall 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 A.

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.
The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. 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 maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $250,000 per claim and $2,000,000 per occurrence; and
14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 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 fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each

Contractor Initials: AK
Date: 04/01/15

certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

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. 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. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event 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.

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

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

19. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be 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.

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 provisions set forth in the attached EXHIBIT C 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 relating hereto.

Contractor Initials: GH
Date: 04/07/15

Scope of Services

1. Conditional Nature of Agreement

1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon receipt of federal funds under the Refugee Targeted Assistance-Formula Grant. The Targeted Assistance-Formula Grant is a formula grant under which the State receives quarterly allocations. However, the State makes no representation that it will receive the funds. In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the State's receipt of federal funds allocated quarterly through the Refugee Targeted Assistance-Formula Grant.

1.2. Should funding be received for Budget Year 1, continued funding of the Contract for Budget Year 2 will be subject to the conditions of Exhibit A, Section 1.1, and the State's receipt of federal funds.

1.3. The Contractor shall submit a detailed description of the language assistance services they will provide to persons with Limited English Proficiency to ensure meaningful access to their program and/or service, within 10 days of the contract effective date.

2. Scope of Services

2.1. The Contractor shall provide services and information for economic and social self-sufficiency, to refugees in Merrimack County with priority given to refugees who:

2.1.1. Have been residing in the United States for less than twelve months.

2.1.2. Currently receive public assistance through the Refugee Cash Assistance Program or the Temporary Aid to Needy Families (TANF) Program.

2.2. The Contractor shall support refugee employment by conducting Employer Orientations in locations convenient for the employer and the vendor, that inform area employers on topics that include, but are not limited to:

2.2.1. Cultural issues in the workplace.

2.2.2. Working with limited English proficient employees.

2.2.3. Transportation challenges of employees who are refugees.

2.3. The Contractor shall identify barriers to employment within five (5) days of program enrollment to determine the support services needed for participants to access to employment.

2.4. The Contractor shall work with area agencies to make culturally appropriate referrals for support services that will remove barriers such health issues, transportation, and housing challenges.

2.5. The Contractor shall develop and conduct Employment Readiness Workshops for refugees in order to prepare individuals for the workplace. Workshop activities shall include, but not be limited to:

2.5.1. Developing individual employability plans for participants.

2.5.2. Matching participant skills to employer needs.

2.5.3. Placing participants in jobs.

2.5.4. Developing resumes.

2.5.5. Teaching interview skills.

2.5.6. Facilitating American Workplace Conventions.

2.6. The Contractor shall develop and maintain relationships with potential employer partners by:

2.6.1. Consulting with new employers by phone or in person to stay apprised of potential job openings and trainings.

2.6.2. Identifying job openings that match refugee skills and pursuing job placements.

3. Reporting Requirements

3.1. The Contractor shall submit narrative summary trimester reports to the Department that include, but are not limited to:

3.1.1. Descriptions of program activities for the previous trimester.

3.1.2. Identification of employment placement including, but not limited to hourly wage and attendance data.

3.1.3. Details that reflect employee retention rates.

3.2. The Contractor shall submit trimester reports in Section 3.1 to the Department no later than:

3.2.1. June 15, 2015

3.2.2. October 15, 2015

3.2.3. February 15, 2016

4. Deliverables

4.1. The Contractor shall conduct a minimum of seventeen (17) Employer Orientations, per year.

4.2. The Contractor shall provide (3) Employment Readiness Workshops, per calendar year, targeting (125) refugees.

4.3. The Contractor shall develop a minimum of fifty (50) employability plans, per year, that serve fifty (50) refugees.

4.4. The Contractor shall assist a minimum of (40) refugees to attain employment.

4.5. The Contractor shall assist a minimum of (30) refugees to successfully retain employment for a minimum of ninety (90) days.

4.6. The Contractor shall assist a minimum of thirty (30) refugees with reducing barriers to employment by referring refugees to linguistically and culturally appropriate supportive services that are available through area agencies.

Exhibit B

Method and Conditions Precedent to Payment

1. This contract is funded with federal grant funds anticipated to be available based upon continued appropriation, which are conditioned upon continued support of the program by the state and federal governments.
2. The contractor agrees to provide the services in Exhibit A, Scope of Services in compliance with funding requirements of CFDA Title #93.566, the Refugee Entrant Assistance State Administered Programs – Refugee Social Services Grant, Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement.
3. The State shall pay the Contractor an amount not to exceed the Price Limitation on Form P-37, Block 1.8, for the services provided by the Contractor Pursuant to Exhibit A, Scope of Services.
4. Payment for expenses shall be on a cost reimbursement basis only for actual expenses incurred in accordance with Exhibit B-1 through Exhibit B-3.
5. Payment for services shall be made as follows:
   - 5.1. The Contractor shall submit monthly invoices for reimbursement of actual expenses in Section 4 that were incurred during the previous month.
   - 5.2. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
   - 5.3. Invoices and reports identified in Section 3 must be submitted to:

     Office of Minority Health and Refugee Affairs
     97 Pleasant Street
     Concord, NN 03301
6. Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Section 3.
7. A final payment request shall be submitted no later than sixty (60) days after the Contract ends. Failure to submit the invoice, and accompanying documentation could result in nonpayment.
8. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.
9. When the contract price limitation is reached, the program shall continue to operate at full capacity at no charge to the State of New Hampshire for the duration of the contract period.
10. Notwithstanding paragraph 18 of Form P-37, General Provisions, an amendment limited to transfer the funds within the budget and within the price limitation, can be made by written agreement of both parties and may be made without obtaining approval of the Governor and Executive Council.

New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Program Name: Bhutanese Community of NH

Budget Request for: TAG-Formula Grant Funds

Budget Period: SFY 2015

	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
Line Item	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	$ 13,280.00	$ 1,244.00	$ 14,524.00	$ -	$ -	$ -	$ 13,280.00	$ 1,244.00	$ 14,524.00
2. Employee Benefits	$ 3,070.00	$ -	$ 3,070.00	$ -	$ -	$ -	$ 3,070.00	$ -	$ 3,070.00
3. Consultants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4. Equipment:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repair and Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchase/Depreciation	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
5. Supplies:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Educational	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lab	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pharmacy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Medical	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office	$ 775.00	$ -	$ 775.00	$ -	$ -	$ -	$ 775.00	$ -	$ 775.00
6. Travel	$ 650.00	$ -	$ 650.00	$ -	$ -	$ -	$ 650.00	$ -	$ 650.00
7. Occupancy	$ 600.00	$ -	$ 600.00	$ -	$ -	$ -	$ 600.00	$ -	$ 600.00
8. Current Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	$ 300.00	$ -	$ 300.00	$ -	$ -	$ -	$ 300.00	$ -	$ 300.00
Postage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit and Legal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Board Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9. Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10. Marketing/Communications	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11. Staff Education and Training	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12. Subcontracts/Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13. Other (specific details mandatory):	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 18,675.00**	**$ 1,244.00**	**$ 19,919.00**	**$ -**	**$ -**	**$ -**	**$ 18,675.00**	**$ 1,244.00**	**$ 19,919.00**
Indirect As A Percent of Direct		6.7%							

Contractor Initials: BK

Date: 04/02/15

New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Program Name: Bhutanese Community of NH

Budget Request for: TAG - Formula Grant Funding

Budget Period: SFY 2016

	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
Line Item	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	$ 39,100.00	$ 4,500.00	$ 43,600.00	$ -	$ -	$ -	$ 39,100.00	$ 4,500.00	$ 43,600.00
2. Employee Benefits	$ 9,775.00	$ -	$ 9,775.00	$ -	$ -	$ -	$ 9,775.00	$ -	$ 9,775.00
3. Consultants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4. Equipment:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repair and Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchase/Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5. Supplies:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Educational	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lab	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pharmacy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Medical	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office	$ 2,400.00	$ -	$ 2,400.00	$ -	$ -	$ -	$ 2,400.00	$ -	$ 2,400.00
6. Travel	$ 2,600.00	$ -	$ 2,600.00	$ -	$ -	$ -	$ 2,600.00	$ -	$ 2,600.00
7. Occupancy	$ 2,400.00	$ -	$ 2,400.00	$ -	$ -	$ -	$ 2,400.00	$ -	$ 2,400.00
8. Current Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	$ 250.00	$ -	$ 250.00	$ -	$ -	$ -	$ 250.00	$ -	$ 250.00
Postage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit and Legal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Board Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9. Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10. Marketing/Communications	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11. Staff Education and Training	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12. Subcontracts/Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13. Other (specific details mandatory):	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 56,525.00**	**$ 4,500.00**	**$ 61,025.00**	**$ -**	**$ -**	**$ -**	**$ 56,525.00**	**$ 4,500.00**	**$ 61,025.00**

Indirect As A Percent of Direct 8.0%

Contractor Initials: BK

Date: 04/02/15

New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Program Name: Bhutanese Community of NH

Budget Request for: TAG Formula Grant Funds

Budget Period: SFY 2017

	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
Line Item	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	$ 12,280.00	$ 1,244.00	$ 13,524.00	$ -	$ -	$ -	$ 12,280.00	$ 1,244.00	$ 13,524.00
2. Employee Benefits	$ 3,070.00	$ -	$ 3,070.00	$ -	$ -	$ -	$ 3,070.00	$ -	$ 3,070.00
3. Consultants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4. Equipment:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repair and Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchase/Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5. Supplies:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Educational	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lab	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pharmacy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Medical	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office	$ 912.00	$ -	$ 912.00	$ -	$ -	$ -	$ 912.00	$ -	$ 912.00
6. Travel	$ 650.00	$ -	$ 650.00	$ -	$ -	$ -	$ 650.00	$ -	$ 650.00
7. Occupancy	$ 600.00	$ -	$ 600.00	$ -	$ -	$ -	$ 600.00	$ -	$ 600.00
8. Current Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	$ 300.00	$ -	$ 300.00	$ -	$ -	$ -	$ 300.00	$ -	$ 300.00
Postage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit and Legal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Board Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9. Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10. Marketing/Communications	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11. Staff Education and Training	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12. Subcontracts/Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13. Other (specific details mandatory):	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 17,812.00**	**$ 1,244.00**	**$ 19,056.00**	**$ -**	**$ -**	**$ -**	**$ 17,812.00**	**$ 1,244.00**	**$ 19,056.00**

Indirect As A Percent of Direct 7.0%

Contractor Initials: BK

Date: 04/01/15

SPECIAL PROVISIONS

Contractors Obligations: The Contractor covenants and agrees that all funds received by the Contractor under the Contract shall be used only as payment to the Contractor for services provided to eligible individuals and, in the furtherance of the aforesaid covenants, the Contractor hereby covenants and agrees as follows:

1. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.

3. **Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

4. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

5. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.

6. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.

7. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
   - 7.1. Renegotiate the rates for payment hereunder, in which event new rates shall be established;
   - 7.2. Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

7.3. Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.

RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:

8. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:
   8.1. Fiscal Records: books, records, documents and other 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 during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
   8.2. Statistical Records: Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
   8.3. Medical Records: Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.

9. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
   9.1. Audit and Review: During the term of this Contract 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 Contract for purposes of audit, examination, excerpts and transcripts.
   9.2. Audit Liabilities: In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.

10. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

11. **Reports:** Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.
    11.1. Interim Financial Reports: Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
    11.2. Final Report: A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

12. **Completion of Services:** Disallowance of Costs: Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) 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.

13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
    13.1. The preparation of this (report, document etc.) was financed under a 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.

14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.

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

16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of $500,000 or more. If the recipient receives $25,000 or more and has 50 or

more employees, it will maintain a current EEOP on file and submit an EEOP Certification Form to the OCR, certifying that its EEOP is on file. For recipients receiving less than $25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEOP Certification Form to the OCR certifying it is not required to submit or maintain an EEOP. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEOP requirement, but are required to submit a certification form to the OCR to claim the exemption. EEOP Certification Forms are available at: http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf.

17. **Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.

18. **Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, $150,000)

CONTRACTOR EMPLOYEE WHISTLEBLOWER RIGHTS AND REQUIREMENT TO INFORM EMPLOYEES OF WHISTLEBLOWER RIGHTS (SEP 2013)

(a) This contract and employees working on this contract will be subject to the whistleblower rights and remedies in the pilot program on Contractor employee whistleblower protections established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L. 112-239) and FAR 3.908.

(b) The Contractor shall inform its employees in writing, in the predominant language of the workforce, of employee whistleblower rights and protections under 41 U.S.C. 4712, as described in section 3.908 of the Federal Acquisition Regulation.

(c) The Contractor shall insert the substance of this clause, including this paragraph (c), in all subcontracts over the simplified acquisition threshold.

19. **Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.
When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:
    19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
    19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
    19.3. Monitor the subcontractor's performance on an ongoing basis

19.4. Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed
19.5. DHHS shall, at its discretion, review and approve all subcontracts.

If the Contractor identifies deficiencies or areas for improvement are identified, the Contractor shall take corrective action.

DEFINITIONS
As used in the Contract, the following terms shall have the following meanings:

COSTS: Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

DEPARTMENT: NH Department of Health and Human Services.

FINANCIAL MANAGEMENT GUIDELINES: Shall mean that section of the Contractor Manual which is entitled "Financial Management Guidelines" and which contains the regulations governing the financial activities of contractor agencies which have contracted with the State of NH to receive funds.

PROPOSAL: If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

UNIT: For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

FEDERAL/STATE LAW: Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or revised from the time to time.

CONTRACTOR MANUAL: Shall mean that document prepared by the NH Department of Administrative Services containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of implementing State of NH and federal regulations promulgated thereunder.

SUPPLANTING OTHER FEDERAL FUNDS: The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.

REVISIONS TO GENERAL PROVISIONS

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:

   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, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability 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 of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.

2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language;

   10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.

   10.2 In the event of early termination, 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, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.

   10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.

   10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.

   10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

3. The Department reserves the right to renew the contract for up to four (4) additional years, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR 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

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.

Contractor Name: Bhutanese Community of New Hampshire

04/01/15
Date

Bhagirath Khatiwada
Name:
Title: Director, Programs and Development

CERTIFICATION REGARDING LOBBYING

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 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.

04/01/15
Date

Contractor Name:
Bhutanese Community of New Hampshire.

Name: Bhagirath Khatiwada
Title: Director, Programs and Development

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

Contractor Initials BLL
Date 04/01/15

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.

04/01/15
Date

Contractor Name:
Bhutanese Community of New Hampshire

Name: Bhagirath Khatiwada
Title: Director, Programs and Development

Contractor Initials BK
Date 04/01/15

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.

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.

04/01/15
Date

Contractor Name:
Bhutanese Community of New Hampshire

Name: Bhagirath Khatiwada
Title: Director, Programs and Development

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.

04/01/15
Date

Contractor Name:
Bhutanese Community of New Hampshire

Name: Bhagirath Khatiwada
Title: Director, Programs and Development

Contractor Initials BK
Date 04/01/15

HEALTH INSURANCE PORTABLITY 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, TitleXIII, 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.

l. "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

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:

- The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
- The unauthorized person used the protected health information or to whom the disclosure was made;
- Whether the protected health information was actually acquired or viewed
- 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

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 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.

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) l, 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.

NH DHHS	Bhutanese Community of New Hampshire
The State	Name of the Contractor
Signature of Authorized Representative	Signature of Authorized Representative
Trinidad Tellez	Bhagiratn Khatiwada
Name of Authorized Representative	Name of Authorized Representative
Director	Director, Programs & Development
Title of Authorized Representative	Title of Authorized Representative
4/13/15	04/01/15
Date	Date

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.

04/01/15
Date

Contractor Name: Bhutanese Community of New Hampshire
Name: Bhagirath Khatiwada
Title: Program Director

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: 07 839 9556

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

   X NO _____ YES

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

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

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

   _____ NO _____ YES

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

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

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

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

Contractor Initials BK

Date 04/01/15

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 Bhutanese Community of New Hampshire is a New Hampshire nonprofit corporation filed October 14, 2011. I further certify that it is in good standing as far as this office is concerned, having paid the fees required by law.

In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 3rd day of April, A.D. 2015

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

I, Guru Subedi, do hereby certify that:
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of Bhutanese Community of New Hampshire.
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of

the Agency duly held on March 16, 2015:
(Date)

RESOLVED: That the Director, Programs and Development
(Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of

the 7th day of April, 2015.
(Date Contract Signed)

4. Bhagirath Khatiwada is the duly elected Director, Programs and Development
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

(Signature of the Elected Officer)

STATE OF NEW HAMPSHIRE

County of Hillsborough

The forgoing instrument was acknowledged before me this 7th day of April, 2015,

By Guru Subedi.
(Name of Elected Officer of the Agency)

(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: JONATHAN D COLBATH, Notary Public My Commission Expires May 12, 2018

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 4/8/2015

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
E & S Insurance Services LLC
21 Meadowbrook Lane
P O Box 7425
Gilford NH 03247-7425

CONTACT NAME: Fairley Kenneally
PHONE (A/C, No, Ext): (603) 293-2791 FAX (A/C, No): (603) 293-7188
E-MAIL ADDRESS: fairley@esinsurance.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Sentinel Insurance Co LTD	11000
INSURER B: Hartford	19682
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
BHUTANESE COMMUNITY OF NH
510 CHESTNUT ST
MANCHESTER NH 03101

COVERAGES CERTIFICATE NUMBER: 2014 gl.wc 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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC			04SBAIL7516	5/15/2014	5/15/2015	EACH OCCURRENCE	$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 2,000,000
							GENERAL AGGREGATE	$ 4,000,000
							PRODUCTS - COMP/OP AGG	$ 4,000,000
								$
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION $			04SBAIL7516	5/15/2014	5/15/2015	EACH OCCURRENCE	$ 1000000
							AGGREGATE	$ 1000000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		04WECCR0500	7/30/2014	7/30/2015	WC STATU-TORY LIMITS OTH-ER	
							E.L. EACH ACCIDENT	$ 100,000
							E.L. DISEASE - EA EMPLOYEE	$ 100,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000

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

CERTIFICATE HOLDER

NH DHHS
129 Pleasant Street
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

F Kenneally/FAIRLE Fairley Kenneally

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Bhutanese Community of New Hampshire

www.bhutanesecommunitynh.org
Email: bcnh@bhutanesecommunitynh.org

510 Chestnut Street
Manchester, NH 03101
(603) 935-9620

90 Airport Road
Concord NH 03301
(603) 856-7507

Mission Statement:

To create enduring legacy for future generation of Bhutanese Community in New Hampshire through stewardship of Bhutanese heritage

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at *www.irs.gov/form990*.

OMB No. 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning , 2013, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Bhutanese Community of New Hampshire

Number and street (or P.O. box, if mail is not delivered to street address): 510 Chestnut Street | Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Manchester, NH 03101

D Employer identification number: 27-3435232

E Telephone number: (603) 232-1829

F Group Exemption Number ▶

G Accounting Method: ☐ Cash ☑ Accrual Other (specify) ▶

H Check ▶ ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶

J Tax-exempt status (check only one) – ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☑ Other Non-Profit

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	27,229
	2	Program service revenue including government fees and contracts		2	284,407
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	311,636
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	248,849
	13	Professional fees and other payments to independent contractors		13	10,772
	14	Occupancy, rent, utilities, and maintenance		14	17,805
	15	Printing, publications, postage, and shipping		15	725
	16	Other expenses (describe in Schedule O)		16	62,405
	17	**Total expenses.** Add lines 10 through 16 ▶		17	340,556
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	(28,920)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	28,238
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	682

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	28,238	22	19,860
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**		25	
26	**Total liabilities** (describe in Schedule O)		26	20,450
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	28,238	27	682

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? To create enduring legacy for future generations of Bhut

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 To consistently and effectively provide excellent, satisfactory, and accessible community services to all Bhutanese communities resettled or in the process of resettling in New Hampshire. These services help Bhutanese communities to obtain basic resources, community based services to build productive community

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ **28a** 340,566

29

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ **29a**

30

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ **30a**

31 Other program services (describe in Schedule O) . . . . . .

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ **31a**

32 **Total program service expenses** (add lines 28a through 31a) . . . . . ▶ **32** 340,566

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Guru Subedi - Board Chair 291 West Haven Road - Manchester, NH 03104	N/A	0	0	0
Motikhar Bhujel - Board Vice Chair 12 East Side Drive #210 - Concord, NH 03301	N/A	0	0	0
Pabitra Pokhrel - Board Member 27 Prescott Street - Concord, NH 03301	N/A	0	0	0
Krishna Nepal - Board Member 94 Walker Street - Manchester, NH 03102	N/A	0	0	0
Rudra Timsina - Board Secretary 12 Royal Gardens #6 - Concord, NH 03301	N/A	0	0	0
Tara Mishra - Board Member 445 Dubuque Street - Manchester, NH 03102	N/A	0	0	0
Nilhari Bhandari - Board Member 12 East Side Drive #124 - Concord, NH 03301	N/A	0	0	0
Deepak Mothey - Board Member 7 Jennings Drive - Concord, NH 03301	N/A	0	0	0
Pema Tamang - Board Member 7 Royal Gardens #7 - Concord, NH 03301	N/A	0	0	0
Hem Bhattarai - Board Member 23 Hampton Street - Concord, NH 03301	N/A	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		✓
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✓

41 List the states with which a copy of this return is filed ▶ New Hampshire

42a The organization's books are in care of ▶ Rudra Tunsina Telephone no. ▶ (603) 935-9620

Located at ▶ 510 Chestnut Street - Manchester, NH ZIP + 4 ▶ 03101

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		✓
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶	42c		✓

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		✓

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

Part VI **Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000 ▶ None

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 ▶ None

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☑ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer GURU SUBEDI Date 11/11/2014

▶ Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization	Employer identification number
Bhutanese Community of New Hampshire	27-3435232

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☑ An organization that normally receives: (1) more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III–Functionally integrated d ☐ Type III–Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document? Yes	No	(v) Did you notify the organization in col. (i) of your support? Yes	No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	No	(vii) Amount of monetary support
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . **14** %

15 Public support percentage from 2012 Schedule A, Part II, line 14 . . . . . **15** %

16a **33⅓% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **33⅓% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				44,582	311,636	356,218
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5				44,582	311,636	356,218
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						356,218

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6				44,582	311,636	356,218
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)				44,582	311,636	356,218

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☑

Section C. Computation of Public Support Percentage

15	Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	100 %
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	100 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	%

19a **33⅓% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33⅓% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at *www.irs.gov/form990*.

OMB No. 1545-0047

2013

Name of the organization	Employer identification number
Bhutanese Community of New Hampshire	27-3435232

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☑ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☑ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of $5,000 or more during the year . . . . . ▶ $ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
Bhutanese Community of New Hampshire	27-3435232

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Department of Health & Human Services 97 Pleasant Street Concord, NH 03301	$ 69,400	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	ACF 370 L'Enfant Promenade S.W. Washington, DC 20447	$ 133,500	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	IINE 1 Milk Street Boston, MA	$ 22,300	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	LSSNE 261 Sheep Davis Road Concord, NH 03301	$ 30,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	Granite United Way 40 Concord Street Manchester, NH 03103	$ 10,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	Endowment for Health 1 Pillsbury Street Concord, NH 03301	$ 12,350	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization	Employer identification number
Bhutanese Community of New Hampshire	27-3435232

Form 990-EZ - Part I - Line 16 - Other Expense

Phone=$328 Travel/Meetings/Conferences=$11,458 Awards=$1,065 Client Support=$23,382 Fees=$464 Supplies=$18,127

Insurance=$2,220 Fiscal Agent Fee=$542 Miscellaneous=$4,369

Form 990-EZ - Part II - Line 26 - Liabilities

Deferred Revenue = $20,450

Bhutanese Community of New Hampshire

www.bhutanesecommunitynh.org
Email: bcnh@bhutanesecommunitynh.org

510 Chestnut Street
Manchester, NH 03101
(603) 935-9620

90 Airport Road
Concord NH 03301
(603) 856-7507

Board of Directors List:

Name	Home Address	Position Held	Daytime Phone #
Guru Subedi	291 West Haven rd Manchester, NH 03104	Board of Directors/ Chair	240-441-5360
Motikhar Bhujel	12 East Side Dr # 210 Concord, NH 03301	Board of Directors/ Vice Chair	603-369-8543
Pema Tamang	7 Royal Gardens # 7, Concord, NH 03301	Board of Directors	603-848-8031
Pabitra Pokhrel	27 Prescott Street Concord NH 03301	Board of Directors	603-717-6469
Tara Mishra	445 Dubuque Street Manchester, NH 03102	Board of Directors	603-275-5112
Rup Timsina	12 Royal Garden # 6 Concord, NH 03301	Board of Directors	603-470-3013
Deepak Mothey	7 Jennings Dr Concord, NH 03301	Board of Directors	603-219-7809
Tika Acharya	122 Patricia Ln Manchester, NH 03104	Executive Director	603-261-0629
Kamal Basnet	246 Joliette St # 1 Manchester, NH 03102	Board of Directors	603-657-4838
Hemkanta Bhattarai	23 Hampton Street Concord NH 03301	Board of Directors	603-496-9497
Nilhari Bhandari	12 East Side Drive #124 Concord, NH 03301	Board of Directors	603-848-8300

Anpi Poudyal

Objective: To make an immediate and positive contribution to a team of individuals that will accomplish organizational objectives for growth and integrity.

Skills:

- Knowledge and experience to assist newly arrived refugees in the state of New Hampshire to access the available social services including housing, food, cash, medical, immigration, employment assistance and education.
- Ability to recognize and anticipate behavioral changes with regards to refugee and low income population.
- Possess necessary skills to describe, document and reports individual cases with regards to goal achievements and overall progress.
- Speak Nepali, Hindi, English and interpretation skill as well.

- Computer Hardware & Networking, Graphic Design (Adobe PageMaker, Adobe Photoshop, Corel Draw, Macromedia Freehand), and MCSE, LINUX skills

Experience:

Bhutanese Community of NH — Manchester, NH
Case Management Coordinator — **Oct. 2012 - Present**

- Effective case management of 80 cases
- Assist Executive Director in program management
- Liaise with the stake holders and community resources

Somali Development Center — Manchester, NH
Bhutanese Case Manager — **March 2011**-Sept. 2012

- Assisting needy individuals and families of Bhutanese refugee in the city of Manchester.

Assured Computing Technologies: — July 2010 – March 2011
Computer Technician

- Technical development and customer services to Retail stores, hotels and restaurants, and other private offices in New England region
- In-house Office Administrative and computing support including software, hardware and networking

International Institute of NH: — July 2009- June 2010.
Case Management- Intern. Work Experience program of NHEP.

- Assist refugees in application for welfare benefits in DHHS, Social security cards and income, setting up gas and utilities, liaison with various property management and land lords in coordination with

the staff of IINH.

- Assist refugees to access health benefits from Health Department, hospitals and clinics.
- Perform administrative function as receptionist in the office.
- Bridge the gap between the agencies, volunteers and refugees in the city.
- Arrange refugees' referrals to various stake holders in human, social and medical services.
- Comprehensive guidance and counseling to youths, elders and disabled and help them navigate the appropriate resources to address their specific problems.

Education:

SNHU Bachelor of Liberal Arts (Prerequisite)	Manchester, NH March 2014 – Present
Cross Cultural Communication Systems, Inc The Art of Medical Interpretation	Manchester, NH Aug. 2012
Refugee Health Technical Assistance Center QPR Training (Gatekeeper) for Suicide prevention	Boston, MA Sept. 2011
University of North Bengal Bachelor of Arts	West Bengal, India Aug. 02 – Aug. 05
Network Systems MCSE, LINUX Training	Jhapa, Nepal June 08 –Dec. 08
Frontech Computer Institute Diploma in Hardware and Networking	Jhapa, Nepal Nov. 05 – March 07

Tikaram Acharya

PROFESSIONAL EXPERIENCE:

Property and Casualty Specialist: Metlife Auto and Home **Dec 2013- Current**

Sales and service of Life, Health, Auto, Home and commercial in NH.

Program Specialist: Health Profession Opportunity Project at NH-DHHS. March 2011- Nov 2012

- Assists the Project Director with the daily operations of the NH Health Profession Opportunity Project (NH-HPOP).
- Collects, analyzes, and reports data on the performance of NH-HPOP program activities; creates reports as required by our federal funding entity, the Administration for Children and Families (ACF).
- Reviews, modifies and implements policies and procedures for program operations.
- Initiates, assembles and presents materials for use in the development of improved program objectives in conjunction with government agencies and other officials.
- Develops requests for proposals and prepares and monitors contracts for the delivery of required services.
- Analyzes statistical and fiscal reports to ensure compliance with reporting requirements.
- Plans and monitors program activities, clarifying information to ensure uniformity and adherence to policies and procedures.
- Evaluates the development and implementation of operating procedures of new policy and payment systems and monitors services and costs.
- Reviews and presents program status reports and other informational reports for use by administrators in decision-making.
- Cooperates with state and federal officials to meet regulations governing agency programs.
- Supervise Job Developers and lead employment team of HPOP in partnership with program contractor.
- Prepare Request for Proposal and review contract applications for HPOP.

Banker, Citizens Bank May 2010- Nov 2011.

- Sales Banking products- Assets and liabilities includes Insurance and Investment.
- Banking Basics education and outreach to minorities in the city of Manchester and Concord.

Executive Director, Bhutanese Community of New Hampshire March 2009- Current

- Overall management of this Community Based non-profit organization voluntarily to serve the newly arrived refugees in the state of New Hampshire, presently the service recipients are over 2000.

- Oversee and supervise all the staff and manage team by Planning, Organizing, Implementing and control of 5 projects with Board, Advisory council, executive committee (includes staff) and over 20 volunteers.
- Attend local and national conferences and infuse intellectual capacity/learning in the organization.
- Explore funding opportunities in both state and federal level, prepare grant application and ensure requirements of the funding entities.
- Build relationship with various stake holders within social services and corporate sectors.

Refugee Congress Member: UNHCR-USA August 2011- Current.

- Advocate for Refugee population in USA
- Coordinate and support UNHCR to prepare program strategies.
- Effectively communicate with State Senators, Congressmen, City Mayors, Executive Council and State Governor.

Project Case Manager: New England Farm Workers' Council, Manchester NH. Dec 09-March 11

Identifying the need, need analysis, exploring the appropriate educational/skill development program for the youths, forwarding the cases to the resource institution, follow up and post placement services. Effective management of the online database to ensure quality program implementation, timely reporting to the funding agencies and evaluation of the program.

Case Worker/Administrative Assistant: **International Institute of NH, Manchester NH**
May2009 –Dec 2010

- Provide quality direct services to newly arrived refugee families on daily basis
- Support IINH site Director, Employment Coordinator, and ESOL Coordinator
- Make refugee referrals to community social and welfare service agencies
- Interpret for Bhutanese refugees for health, social service, and legal appointments

Administrative Assistant Intern **NH Employment Program, Manchester, NH** March-May 2009

- Filed, answered phones and provided general administrative support to 8 Employment Counselors
- Interpreted for Bhutanese customers, assisted with employment counseling, job applications, resumes, and employer contacts
- Referred clients to appropriate assistance source and training programs
- Processed weekly verifications for federal program compliances
- Verified Employment Training Services (ETS) billing for accuracy before sending to be processed using the NH Bridges database

Branch Manager **Sun life Insurance Siliguri India** 2005 - 2008

- Expanded sales growth and achieved targets of US $20.5 million premium collection annually
- Supervised 25 full-time Agency Managers and 10 licensed Business Associates/Brokers.
- Coordinated the management of over 500 licensed agents to aggressively prospect, qualify, and identify internal and external life and health care sales
- Recruitment, training and development, and retention of Managers, Brokers, Agents and Branch support staff.
- Effortlessly managed customer service team, facilitated claims resolution and customer care support
- Coordinated and facilitated branch expansion in the region
- Training and development of Sales, Administrative and underwriting team of 30 personnel.

Senior Sales Manager 2002 - 2005

- Promoted lead sales force and conducted training productivity program
- Recruited, trained and monitored a 40 agent team to ensure productivity
- Met monthly sales targets of US $25,000 through liaison with agent team

Marketing Executive HDFC Bank Siliguri Branch India, 2001 – 2002.

- Sold liabilities and banking products and provided direct teller support
- Provided direct customer support through ATM counters and feasibility projects

Education: **Post Graduate in Marketing Management from University of North Bengal**. 2001-2002.

- Team Management, Conflict resolutions, Accounting, Data Analysis, Marketing/Communication, Corporate law, ethics and social responsibility, Operation management, Strategy and global firm management, entrepreneurship, non profit management, project management, Economics and public sector management., Organizational Behavior.

Bachelor's of Science in Business Administration 1997- 2000

St. Joseph's College Darjeeling, India.

- Marketing Management, Business Administration, Accounting, Economics, world trade.

Blended Solutions Technical Institute. Manchester, NH. 2009

Accounting classes: Accounting Concepts, QuickBooks I and QuickBooks II, Excel and PowerPoint.

CONTRACTOR NAME – Bhutanese Community of NH

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Anpi Poudyal	Program Coordinator	$40,000.00	75%	$30,000.00
Tikaram Acharya	Project Director	$63,700.00	12.5%	$9,100.00