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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
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June 9, 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 to enter into an agreement with Ascentria Community Services, Inc. (Vendor #161459), 14 East Worcester Street, Suite 300, Worcester, Massachusetts, to provide communication access services, statewide, in an amount not to exceed \$1,257,722, effective upon Governor and Executive Council approval through June 30, 2017. 74% Federal Funds / 26% General Funds.

Funds are anticipated to be available in State Fiscal Years 2016 and 2017 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 the Governor and Executive Council, if needed and justified.

05-95-45-4500010-6127000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: TRANSITIONAL ASSISTANCE, DIVISION OF FAMILY ASSISTANCE, EMPLOYMENT SUPPORT

Fiscal Year	Class/Account	Class Title	Total Amount
SFY 2016	102-500731	Contracts for Prog Svc	\$549,651
SFY 2016	102-500731	Contracts for Prog Svc	\$79,210
SFY 2017	102-500731	Contracts for Prog Svc	\$549,651
SFY 2017	102-500731	Contracts for Prog Svc	\$79,210
			\$1,257,722

EXPLANATION

This purpose of this request is for the provision of statewide Communication Access Services to assure meaningful access to all persons who do business with the Department who may not speak English, have Limited English Proficiency, who are Deaf or who have Hearing Loss. Communication Access Services ensure that the Department will be in compliance with Title VI of the Civil Rights Act of 1964, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. Additionally, State laws (RSA 521-A and RSA 354-A) require that an interpreter be provided, when necessary, to ensure effective communication for individuals who are deaf or have hearing loss.

The Vendor will provide spoken language interpretation and translation services to current and potential customers of the department including the public who attend Department-sponsored public forums and receive public broadcasts. Additionally, the vendor will provide services that include American Sign Language, Certified Deaf Interpreters, Oral Interpreters, Deaf-Blind Tactile Interpreters, Cued Speech Interpreters and Communication Access Real-Time Service in order to ensure a uniform and comprehensive approach for individuals to experience meaningful access to Department information.

Services will be available in multiple locations and modalities to current and potential customers of the Department as well as the public who attend Department-sponsored public forums and/or receiving Department public broadcasts and emergency communications.

The Department published two Requests for Proposals seeking communication access services. RFP 16-DHHS-OHS-OMHRA-01, DHHS Communication Access Services: Spoken Language Interpretation and Translation Services, was published on February 6, 2015. One proposal was received in response to the Request for Proposals. The proposal was evaluated and scored by individuals who represented Department-wide services. Ascentria Community Services, Inc. was selected as the vendor to provide spoken language interpretation and translation services. The bid sheet is attached.

RFP 16-DHHS-OHS-OMHRA-02, DHHS Communication Access Services: ASL, CART and Other Services for Individuals with Deafness and Hearing Loss, was published on February 6, 2015. Two (2) proposals were received in response to the Request for Proposals. The proposals were evaluated and scored by individuals who represented Department-wide services. Ascentria Community Services, Inc. was selected as the vendor to provide communication access services for the Deaf and hard of hearing community. The bid sheet is attached.

Ascentria Community Services, Inc. will provide services that are understandable and respectful in a responsive manner to individuals with diverse cultural health beliefs and practices in their preferred language by preferred interpreters. The vendor has demonstrated their ability to respond to urgent needs for communication access across the Department. Further, the vendor will collaborate with the Department to ensure forms and documents received in languages other than English can be translated in a timely manner to ensure continuity of services.

Because communication access services are accessed by Department employees, statewide, renewal language in the contract includes the option to renew services for up to four (4) years subject to satisfactory provision of services, continued appropriation of funding and approval by the Governor and Executive Council.

Should the Governor and Executive Council not approve this request, communication access services will be unavailable to individuals most in need of Department services who cannot speak English, have limited English proficiency, are Deaf or have hearing loss. Further, individuals may not be able to access valuable information available through public forums, conferences and/or events sponsored by the Department. Lastly, emergency communication bulletins may not reach those most in need of the emergency alerts. Lack of communication access services in the Department would result in some of our most vulnerable citizens becoming more vulnerable, which would negatively impact the citizens in the State of New Hampshire. Most importantly, lack of communication access services violates federal civil rights laws that require that communication assistance be provided for individuals who need it.

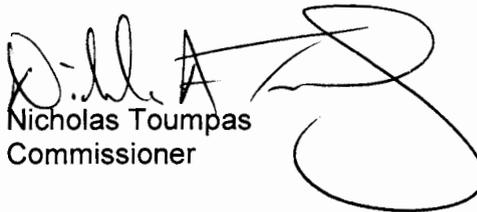
Area Served: Statewide

Source of Funds: 26% General; 74% Federal

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

Sincerely,


 Mary Ann Cooney
Associate Commissioner

Approved by: 
Nicholas Toumpas
Commissioner



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

Spoken Language Interpretation and Translation Services

16-DHHS-OHS-OMHRA-01

RFP Name

RFP Number

Reviewer Names

Pass/Fail	Maximum Points	Actual Points
	290	258
	290	0
	290	0
	290	0
	290	0
	290	0
	290	0

Bidder Name

1. Ascentria Community Services

2. 0

3. 0

4. 0

5. 0

6. 0

7. 0

1. Joan Marcoux, Program Specialist IV
2. Anaela Kruscica, Program Specialist III
3. Barbara Seebart, Program Specialist IV
4. Laura McGlashan, Program Specialist III
5. Deborah Robinson, Administrator III
6. Jennifer Jones, Administrator II
7. Trinidad Tellez, System Specialist
8. Philip J Nadeau, Administrator III
9. Mary Calise, Administrator IV
10. Donna Walker, Administrator III



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

**ASL, CART and Other Communication
Access Services**

16-DHHS-OHS-OMHRA-02

RFP Name

RFP Number

Reviewer Names

1. **Ascentria Community Services**
2. **Northeast Deaf & Hard of Hearing Services, Inc.**
3. **0**
4. **0**
5. **0**
6. **0**
7. **0**

Pass/Fail	Maximum Points	Actual Points
	290	245
	290	213
	290	0
	290	0
	290	0
	290	0
	290	0

1. Joan Marcoux, Program Specialist IV
2. Anaela Kruscica, Program Specialist III
3. Barbara Seebart, Program Specialist IV
4. Laura McGlashan, Program Specialist III
5. Deborah Robinson, Administrator III
6. Jennifer Jones, Administrator II
7. Trinidad Tellez, System Specialist
8. Philip J Nadeau, Administrator III
9. Mary Calise, Administrator IV
10. Donna Walker, Administrator III

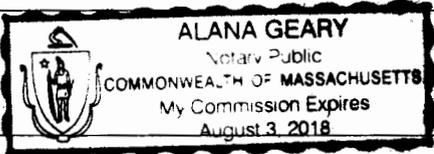
Subject: Communication Access Services

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		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301	
1.3 Contractor Name Ascentria Community Services, Inc.		1.4 Contractor Address 14 East Worcester Street, Suite 300 Worcester, MA 01604	
1.5 Contractor Phone Number (774) 243-3900	1.6 Account Number 05-95-45-450010-61270000 102-500731	1.7 Completion Date June 30, 2017	1.8 Price Limitation \$1,257,722
1.9 Contracting Officer for State Agency Eric D. Borrin		1.10 State Agency Telephone Number (603) 271-9558	
1.11 Contractor Signature <i>Dana Ramirez</i>		1.12 Name and Title of Contractor Signatory <i>Dana Ramirez</i>	
1.13 Acknowledgement: State of <u>MA</u> , County of <u>Worcester</u> On <u>6/15</u> 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] <i>Alana Geary</i>			
1.13.2 Name and Title of Notary or Justice of the Peace <i>Alana Geary, Notary Public</i>			
1.14 State Agency Signature <i>Nicholas A. Toumpas</i>		1.15 Name and Title of State Agency Signatory <i>Nicholas A. Toumpas, Commissioner</i>	
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: <i>Megan A. Yule</i> On: <i>6/10/15</i>			
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: DWZ
Date: 6-1-15

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: DWZ
Date: 6-1-15

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.



Exhibit A.1
Spoken Language, Interpretation and Translation Services

Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may have an impact on the Services described herein, the State Agency has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
- 1.2. For the purposes of this contract, any references to days shall mean business days.
- 1.3. The Contractor shall provide meaningful access to all persons who do business with the Department who may not speak English or have Limited English Proficiency (LEP), are blind or are visually impaired (VI).
- 1.4. The Contractor shall provide a uniform and comprehensive approach for individuals to obtain the communication access services they need including:
 - 1.4.1. Current and potential customers of the Department interacting with a DHHS staff person;
 - 1.4.2. People seeking employment with the Department;
 - 1.4.3. Employees, to permit an employee to perform the essential functions of his/her job;
 - 1.4.4. The public attending DHHS-sponsored public forums (events, conferences, meetings, etc.); and
 - 1.4.5. The public receiving DHHS public broadcasts and emergency communications.
- 1.5. The Contractor shall:
 - 1.5.1. Provide spoken language Interpretation and written Translation Services for the Department statewide;
 - 1.5.2. Support the communication access services provided to the Department; and
 - 1.5.3. Work collaboratively with the Department to assure compliance with the federal Civil Rights Laws that require Communication Access, their implementing regulations, and guidance.

2. Services to Be Provide

2.1. Spoken Language Interpretation Services

- 2.1.1. The Contractor shall provide spoken language interpretation services statewide. The Contractor shall ensure interpretation services:



Exhibit A.1
Spoken Language, Interpretation and Translation Services

- 2.1.1.1. Are available in a variety of languages.
- 2.1.1.2. Are available twenty-four (24) hours a day, seven (7) days per week.
- 2.1.1.3. Are available in multiple settings including, but not limited to:
 - 2.1.1.3.1. District offices, satellite offices, institutions and various centralized locations throughout the State.
 - 2.1.1.3.2. In the field, such as in clients' homes.
 - 2.1.1.3.3. Public meeting venues.
- 2.1.2. The Contractor shall provide communication assistance through a variety of methods, including but not limited to:
 - 2.1.2.1. Face-to-face (FTF) in-person interpretation.
 - 2.1.2.2. Over-the-phone interpretation (OPI).
 - 2.1.2.3. Video Remote Interpretation (VRI).
- 2.1.3. The Contractor shall have capacity to provide interpretation services for scheduled appointments as well as walk-in service / immediate access.
- 2.1.4. The Contract shall provide site-specific dedicated interpreters (Block) stationed at high-volume District Offices for scheduled blocks of time during regular work hours.
- 2.1.5. The Contractor shall maintain a pool of qualified spoken language interpreters who:
 - 2.1.5.1. Demonstrate linguistic competency and proficiency in both English and another language, along with sensitivity to the culture of individuals needing communication assistance with the demonstrated ability to accurately relay information in both languages, fluently.
 - 2.1.5.2. Have completed a minimum of sixty (60) hours of a certified interpretation training program and, where possible, completed either Medical Interpretation and/or Legal Interpreter certificate training.
 - 2.1.5.3. Understand interpreter ethics and client confidentiality needs and abide by the medical/legal interpreter professional code of conduct.
 - 2.1.5.4. Have passed a NH criminal background check, and, when applicable, the State Adult Protective Services Registry (see RSA 161-F:49 Registry, VII), and the Central Registry (regarding child abuse and neglect) (Vendor bears these costs; they can be built into proposed budget.)

Dwi

6.1.15



Exhibit A.1
Spoken Language, Interpretation and Translation Services

2.2. Site Specific Dedicated Interpreters

- 2.2.1. The Contractor shall collaborate with Department staff to ensure interpreters' time is maximized by providing bi-lingual support services when direct face-to-face interpretation services are not needed, including but not limited to:
- 2.2.1.1. Placing phone calls on behalf of DHHS staff.
 - 2.2.1.2. Interpreting telephone messages received on-site and at other locations.
 - 2.2.1.3. Reading and interpreting written materials for Department staff.
 - 2.2.1.4. Translating written materials (if the interpreter is also a qualified translator).
- 2.2.2. The Contractor shall ensure detailed records of all communication assistance services provided on behalf of the Department are available for quality assurance and utilization review. The Contractor shall complete Department-provided electronic tracking templates that identify the program area served and the service modality for each client interaction by interpreter/language and location, including but not limited to:
- 2.2.2.1. Scheduled appointments;
 - 2.2.2.2. Walk-in assistance;
 - 2.2.2.3. Telephone assistance;
 - 2.2.2.4. Translations of written documents.
- 2.2.3. The Contractor shall ensure that any foreseeable interpreter absences are coordinated with the Department, and that alternative interpreters are made available for the given period.
- 2.2.4. The Contractor shall cooperate with periodic reassessments of on-site interpretation needs every six (6) months. The Contractor shall:
- 2.2.4.1. Ensure staff are available to work at other locations on a short term basis, as requested by the Department, when:
 - 2.2.4.1.1. The volume of interpretation needs within the specified district office is not sufficient to warrant the specified full-time equivalents.
 - 2.2.4.1.2. A short-term need arises at a different location.
 - 2.2.4.2. Receive a thirty (30) day written advance notice should the need to reallocate language and interpreter services arise.



**Exhibit A.1
 Spoken Language, Interpretation and Translation Services**

2.2.5. The Contractor shall provide up to ninety (90) Block-Scheduled hours per week for the period of July 1, 2015 through December 30, 2015 across three District Offices is as follows:

	Manchester DO	Southern DO	Concord DO
Spanish	20 hours	20 hours	-
Nepali	8 hours	-	-
Somali	12	-	-
Kinyarwanda	-	-	12.5

2.3. Translation Services

2.3.1. The Contractor shall translate written materials, as requested, from English to other languages, including, but not limited to:

- 2.3.1.1. Forms.
- 2.3.1.2. Brochures.
- 2.3.1.3. Documents.

2.3.2. The Contractor shall translate eligibility materials submitted by applicants and clients from other languages to English so that Department staff are able to appropriately evaluate the non-English written documentation submitted by individuals.

2.4. Other Mandated Services

- 2.4.1. The Contractor shall provide effective, equitable, understandable and respectful quality care and services that are responsive to diverse cultural health beliefs and practices, preferred languages, health literacy and other communication needs.
- 2.4.2. The Contractor shall respond to unplanned, urgent needs for communication access with less than forty-eight (48) hours advance notice.
- 2.4.3. The Contractor shall work collaboratively with Department staff to learn the variety of services available in order for vendor staff to be able to describe these services to clients/applicants.
- 2.4.4. The Contractor shall train Department staff on the variety of communication access services available through this contract as well as the specific processes and procedures used for accessing services.
- 2.4.5. The Contractor shall update and provide a current list of available interpreters and translators.
- 2.4.6. The Contractor shall support communication access services provided to the Department, including but not limited to:



Exhibit A.1
Spoken Language, Interpretation and Translation Services

- 2.4.6.1. Creating or updating informational materials, language identification cards and instructions.
- 2.4.6.2. Providing a single point of contact individual responsible for all services in this contract who is able to address all questions and concerns, as needed.
- 2.4.7. The Contractor shall work closely and collaboratively with Department staff to assure communication access needs are being met effectively by:
 - 2.4.7.1. Performing quality assurance activities.
 - 2.4.7.2. Participating in the DHHS Communication Access Work Group, comprised of cross Department representatives as well as external stakeholders.
 - 2.4.7.3. Developing and providing regular data and reports that indicate trends and needs of services provided, statewide.
 - 2.4.7.4. Responding to annual assessments and feedback from divisions within the Department to meet communication needs statewide.
 - 2.4.7.5. Modifying the proposed service delivery model in response to these inputs, as needed, to assure continuous quality improvement.
- 2.4.8. The Contractor shall provide a centralized appointment scheduling system, which is accessed via a secured web-portal. The Contractor shall maintain and preserve electronic retrievable individual records relating to each individual served and every service encounter or transaction provided by this contractor, preferably linked to the centralized appointment scheduling system, to permit analysis of utilization by both the Contractor and the Department. The contractor shall provide the Department authorized users with free access to the web-portal and database for scheduling, and access for the Department to a variety of reporting tools. .
- 2.4.9. The Contractor shall ensure that the web-portal and database is a secured website that ensures the privacy rights of individuals served. All information must be maintained in accordance with standards for confidentiality of all participant information that is acquired by any means.

3. Performance Expectations and Reporting

- 3.1. The Contractor shall provide the Department with data, information, and reports in order to monitor communication access service utilization, compliance with contract requirements, and contract performance measures, as needed. The Contractor shall ensure data, information and reports include but are not limited to:



Exhibit A.1
Spoken Language, Interpretation and Translation Services

- 3.1.1. The type, frequency and duration of communication assistance provided to different audiences based on the unit of encounters and/or individuals.
- 3.2. The Contractor shall report any client concerns or complaints to the Department within 3 business days. The vendor shall notify the Department immediately if any client scheduling issues or conflicts arise, and work to find a mutually agreeable solution.
- 3.3. The Contractor shall submit progress reports to DHHS on a quarterly basis in a Department approved format and shall include, but not be limited to:
 - 3.3.1. A summary project outcomes.
 - 3.3.2. Benchmarks reached.
 - 3.3.3. Barriers to reaching benchmarks.
 - 3.3.4. Solutions to barriers experienced in the previous quarter, which shall include but not be limited to proposed changes to services or work processes for Department approval.
- 3.4. The Contractor shall work collaboratively with the Department to finalize the required performance measures and methodology. At a minimum, the Contractor's delivered services must achieve the following outcomes, which shall be reported every 6 months:
 - 3.4.1. **Individuals served feel their communication access needs were met** as evidenced by 85% of individuals surveyed report they are satisfied with the interpreting services. (The contractor must survey 50% of the individuals served within the reporting period, proportional to the language/population served.)
 - 3.4.2. **DHHS staff feel they are able to appropriately serve individuals with communication access needs** as evidenced by 85% of staff surveyed report that the contractor appropriately delivered services. (The contractor must survey 20% of DHHS staff utilizing the service within the reporting period.)
 - 3.4.3. **DHHS staff have the translated written materials they need in order to serve clients effectively** as evidenced by staff who submit document translation requests receive back the translated materials in the target language within fourteen (14) calendar days, 90% of the time.
 - 3.4.4. **Communication Access service capacity is consistently maintained** as evidenced by 100% of DHHS' submitted interpretation/communication access requests are fulfilled, or a mutually agreeable alternative is provided by the selected vendor.
- 3.5. The Contractor shall provide updates and report on their progress towards meeting performance measures, and overall program goals and objectives at in-



Exhibit A.1
Spoken Language, Interpretation and Translation Services

person monthly meetings for the first 6 months of the project period and quarterly meetings with monthly telephone check-ins and e-mails, as needed, thereafter.



Scope of Services

1. Provisions Applicable to All Services

- 1.1. The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may have an impact on the Services described herein, the State Agency has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
- 1.2. For the purposes of this contract, any references to days shall mean business days.
- 1.3. The Contractor shall provide meaningful access to all persons who do business with the Department who are Deaf or who have Hearing Loss.
- 1.4. The Contractor shall provide a uniform and comprehensive approach for individuals to obtain the communication access services they need including:
 - 1.4.1. Current and potential customers of the Department interacting with a DHHS staff person;
 - 1.4.2. People seeking employment with the Department;
 - 1.4.3. Employees, to permit an employee to perform the essential functions of his/her job;
 - 1.4.4. The public attending DHHS-sponsored public forums (events, conferences, meetings, etc.); and
 - 1.4.5. The public receiving DHHS public broadcasts and emergency communications.
- 1.5. The Contractor shall:
 - 1.5.1. Provide the following communication access services for the Department statewide:
 - 1.5.1.1. American Sign Language (ASL);
 - 1.5.1.2. Certified Deaf Interpretation (CDI);
 - 1.5.1.3. Oral Interpretation;
 - 1.5.1.4. Tactile Interpretation (for the Deaf/blind);
 - 1.5.1.5. Cued Speech Interpretation; and
 - 1.5.1.6. Communication Access Real Time (CART) Services.
 - 1.5.2. Support the communication access services provided to the Department; and
 - 1.5.3. Work collaboratively with the Department to assure compliance with the federal Civil Rights Laws that require Communication Access, their implementing regulations, and guidance.

2. Services to Be Provide

2.1. Communication Access Services



Exhibit A.2

ASL, CART and Other Services for Individuals with Deafness and Hearing Loss

- 2.1.1. The Contractor shall provide communication access services statewide. The Contractor shall ensure communication access services:
 - 2.1.1.1. Include, but are not limited to:
 - 2.1.1.1.1. American Sign Language (ASL) Interpreters;
 - 2.1.1.1.2. Certified Deaf Interpreters (CDI);
 - 2.1.1.1.3. Oral Interpreters;
 - 2.1.1.1.4. Deaf-Blind Tactile Interpreters;
 - 2.1.1.1.5. Cued Speech Interpreters; and
 - 2.1.1.1.6. Communication Access Real-Time (CART) Services
 - 2.1.1.2. Are available twenty-four (24) hours a day, seven (7) days per week.
 - 2.1.1.3. Are available in multiple settings including, but not limited to:
 - 2.1.1.3.1. District offices, satellite offices, institutions and various centralized locations throughout the State.
 - 2.1.1.3.2. In the field, such as in clients' homes.
 - 2.1.1.3.3. Public meeting venues.
 - 2.1.1.4. Allow individuals to have access to preferred interpreters, as available.
- 2.1.2. The Contractor shall provide communication assistance through a variety of methods, including but not limited to:
 - 2.1.2.1. Face-to-face (FTF) in-person interpretation.
 - 2.1.2.2. In-person CART Services.
 - 2.1.2.3. Remote CART Services
 - 2.1.2.4. Video Remote Interpretation (VRI) Services.
- 2.1.3. The Contractor shall have capacity to provide communication access services for scheduled appointments as well as walk-in service / immediate access.
- 2.1.4. The Contractor shall maintain a pool of qualified staff who are licensed by the NH Interpreter Licensure Board and approved under the NH Department of Education (DOE), under RSA 326-I who:
 - 2.1.4.1. Demonstrate linguistic competency and proficiency in both English and another language/modality, along with sensitivity to the culture of individuals needing communication assistance, and the demonstrated ability to accurately relay information in both languages or modalities fluently.
 - 2.1.4.2. Understand interpreter ethics and client confidentiality needs and abide by the professional code of conduct.
 - 2.1.4.3. Have passed a NH criminal background check, and, when applicable, the State Adult Protective Services Registry (see RSA

DMR

6.1.15



Exhibit A.2

ASL, CART and Other Services for Individuals with Deafness and Hearing Loss

161-F:49 Registry, VII), and the Central Registry (regarding child abuse and neglect) (Vendor bears these costs; they can be built into proposed budget.) Site Specific Dedicated Interpreters

2.2. Other Mandated Services

- 2.2.1. The Contractor shall provide effective, equitable, understandable and respectful quality care and services that are responsive to diverse cultural health beliefs and practices, preferred languages, health literacy and other communication needs.
- 2.2.2. The Contractor shall respond to unplanned, urgent needs for communication access with less than forty-eight (48) hours advance notice.
- 2.2.3. The Contractor shall work collaboratively with Department staff to learn the variety of services available in order for vendor staff to be able to describe these services to clients/applicants.
- 2.2.4. The Contractor shall train Department staff on the variety of communication access services available through this contract as well as the specific processes and procedures used for accessing services.
- 2.2.5. The Contractor shall update and provide a current list of available interpreters /communication access staff to the Department on a quarterly basis.
- 2.2.6. The Contractor shall support communication access services provided to the Department, including but not limited to:
 - 2.2.6.1. Creating or updating informational communication identification cards and instructions.
 - 2.2.6.2. Providing a single point of contact individual responsible for all services in this contract who is able to address all questions and concerns, as needed.
- 2.2.7. The Contractor shall work closely and collaboratively with Department staff to assure communication access needs are being met effectively by:
 - 2.2.7.1. Performing quality assurance activities.
 - 2.2.7.2. Participating in the DHHS Communication Access Work Group comprised of cross Department representatives as well as external stakeholders.
 - 2.2.7.3. Developing and providing regular data and reports that indicate trends and needs of services provided, statewide.
 - 2.2.7.4. Responding to annual assessments and feedback from divisions within the Department to meet communication needs statewide.
 - 2.2.7.5. Modifying the proposed service delivery model in response to these inputs, as needed, to assure continuous quality improvement.
- 2.2.8. The Contractor shall provide a centralized appointment scheduling system, which is accessed via a secured web-portal. The Contractor shall maintain and preserve electronic retrievable individual records relating to each individual



Exhibit A.2

ASL, CART and Other Services for Individuals with Deafness and Hearing Loss

served and every service encounter or transaction provided by this contractor, preferably linked to the centralized appointment scheduling system, to permit analysis of utilization by both the Contractor and the Department. The contractor shall provide the Department authorized users with free access to the web-portal and database for scheduling, and access for the Department to a variety of reporting tools.

- 2.2.9. The Contractor shall ensure that the web-portal and database is a secured website that ensures the privacy rights of individuals served. All information must be maintained in accordance with standards for confidentiality of all participant information that is acquired by any means.

3. Performance Expectations and Reporting

- 3.1. The Contractor shall provide the Department with data, information, and reports in order to monitor communication access service utilization, compliance with contract requirements, and contract performance measures, as needed. The Contractor shall ensure data, information and reports include but are not limited to:

3.1.1. The type, frequency and duration of communication assistance provided to different audiences based on the unit of encounters and/or individuals.

- 3.2. The Contractor shall report any client concerns or complaints to the Department within 3 business days. The vendor shall notify the Department immediately if any client scheduling issues or conflicts arise, and work to find a mutually agreeable solution.

- 3.3. The Contractor shall submit progress reports to DHHS on a quarterly basis in a Department approved format and shall include, but not be limited to:

3.3.1. A summary of project outcomes.

3.3.2. Benchmarks reached.

3.3.3. Barriers to reaching benchmarks.

3.3.4. Solutions to barriers experienced in the previous quarter, which shall include but not be limited to proposed changes to services or work processes for Department approval.

- 3.4. The Contractor shall work collaboratively with the Department to finalize the required performance measures and methodology. At a minimum, the Contractor's delivered services must achieve the following outcomes, which shall be reported every 6 months:

3.4.1. **Individuals served feel their communication access needs were met** as evidenced by 85% of individuals surveyed report they are satisfied with the interpreting services. (The contractor must survey 50% of the individuals served within the reporting period, proportional to the language/population served.)

3.4.2. **DHHS staff feel they are able to appropriately serve individuals with communication access needs** as evidenced by 85% of staff surveyed report that the contractor appropriately delivered services. (The contractor must survey 20% of DHHS staff utilizing the service within the reporting period.)



Exhibit A.2

ASL, CART and Other Services for Individuals with Deafness and Hearing Loss

- 3.4.3. **DHHS staff have the translated written materials they need in order to serve clients effectively** as evidenced by staff who submit document translation requests receive back the translated materials in the target language within fourteen (14) calendar days, 90% of the time.
- 3.4.4. **Communication Access service capacity is consistently maintained** as evidenced by 100% of DHHS' submitted interpretation/communication access requests are fulfilled, or a mutually agreeable alternative is provided by the selected vendor.
- 3.5. The Contractor shall provide updates and report on their progress towards meeting performance measures, and overall program goals and objectives at in-person monthly meetings for the first 6 months of the project period and quarterly meetings with monthly telephone check-ins and e-mails, as needed, thereafter.



Method and Conditions Precedent to Payment

1. The State shall pay the Contractor an amount not to exceed the Price Limitation, block 1.8, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
2. This contract is funded with general and federal funds. Department access to supporting funding for this project is dependent upon the criteria set forth in the Catalog of Federal Domestic Assistance (CFDA) (<https://www.cfda.gov>):
 - 2.1. #93.044 - Department of Health and Human Services, Administration for Community Living A-Formula Grants, Older Americans Act
 - 2.2. #93.659 - Department of Health & Human Services, Administration for Children and Families. A- Formula Grants, Adoption Opportunities
 - 2.3. #93.658 - Department of Health & Human Services, Administration for Children and Families. A- Formula Grants, B-Project Grants, Foster Care
 - 2.4. #93.563 - Department of Health & Human Services, Administration for Children and Families. A- Formula Grants, Child Support Enforcement
 - 2.5. #93.778 – Department of Health & Human Services, Centers for Medicare and Medicaid Services, A- Formula Grants, Medical Assistance Program
 - 2.6. #93.667 – Department of Health & Human Services, Administration for Children and Families. A- Formula Grants, Social Services Block Grant.
 - 2.7. #93.767 – Department of Health & Human Services, Centers for Medicare and Medicaid Services, A- Formula Grants, B – Project Grants; Children's Health Insurance Program.
 - 2.8. #93.558 – Department of Health & Human Services, Administration for Children and Families; A- Formula Grants, L- Dissemination of Technical Information; Temporary Assistance to Needy Families.
 - 2.9. #10.561 – Department of Agriculture Food and Nutrition Service; A – Formula Grants; State Administrative Matching Grants for the Supplemental Nutrition Assistance Program.
3. The Contractor shall use and apply all contract funds for allowable direct and indirect costs to provide services in Exhibit A1 and Exhibit A2, in accordance with Exhibit B-1 through Exhibit B-4.
4. The Contractor shall not use or apply contract funds for capital additions or improvements, entertainment costs, or any other costs not approved by the Department.
5. Payment for said services shall be made as follows:
 - 5.1. The Contractor will submit an invoice by the tenth (10th) working day of each month, which identifies and requests reimbursement for:
 - 5.1.1. Authorized expenses incurred in the prior month.
 - 5.1.2. The units of services provided, in accordance with Exhibit A1 and Exhibit A2 which shall be paid on a fee-for-service basis the rates specified in Exhibit B-1 through Exhibit B-4.



Exhibit B

-
- 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. The invoice must be submitted by mail or e-mail to:
Ken Merrifield, Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
E-mail: Kenneth.merrifield@dhhs.state.nh.us
 6. A final payment request shall be submitted no later than forty (40) days from the Form P37, General Provisions, Contract Completion Date, Block 1.7.
 7. 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.
 8. Notwithstanding paragraph 18 of the Form P-37, General Provisions, an amendment limited to transfer the funds within the budgets in Exhibit B-1 and Exhibit B-2 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 Fee For Service Form
Spoken Language
COMPLETE ONE FORM FOR EACH BUDGET PERIOD

SERVICE TYPE	Workday Hours (M-F 8:00 a.m. - 4:30 p.m.)			After Hours, Holidays, & Weekends and Emergencies**			Hourly Travel Rates***			Travel Reimbursement****		
	Fee for Service Rate	# of Service Units Proposed	Total Cost of Service	Fee for Service Rate	# of Service Units Proposed	Total Cost of Service	Fee for Service Rate	Rebate Portal to Travel Hours	Total Cost of Travel Hours	Travel Reimbursement per Rate \$/00	Station Message 0.0	Total Cost of Travel \$/00
5) Spoken (Personal Language Interpretation)												
6) English Non (FTE) to Foreign Interpretation* * Billed at 2 hour minimum, and thereafter in 15 minute increments. Any consecutive appointments of the same location by the same interpreter shall be treated as a singular appointment for billing purposes				** Define emergencies: Requests made with less than a 24-hour notice			*** Define travel rates: \$30.00/hr travel time rate included beyond a 20-mile radius			**** Define travel reimbursement: Travel Reimbursement is based on the federal rate		
Foreign Language Interpretation	\$ 45.00	4,580	\$ 206,100.00	\$ 65.00	448	\$ 29,120.00	\$ 35.00	502	\$ 17,570.00	\$ 0.575	40,000	\$ 23,000.00
Certified Foreign Language Interpretation	\$ 50.00	200	\$ 10,000.00	\$ 70.00	50	\$ 3,500.00	\$ 40.00	100	\$ 4,000.00	NA		
7) Over-the-Phone Interpretation (OTI) All languages \$1.75 / minute Default charge	\$ 1.75 \$ 6.00	27,556 60	\$ 48,220.20 \$ 360.00	NA			NA			NA		
8) Video Remote Interpretation (VRI) All spoken languages \$1.85 / minute	\$ 1.85	100	\$ 185.00	NA			NA			NA		
9) Site Specific (Dedicated) Interpretation (SSDI) Block Schedule - 3 sites for a minimum of 72 hrs of interpretation up to 90 hrs interpretation	\$ 42.00	3,744	\$ 157,248.00	NA			NA			NA		
10) Translation Services												
Foreign Language to English:												
Spanish Portuguese Languages	\$ 0.20	15,876	\$ 3,175.20	NA			NA			NA		
Western European	\$ 0.28	1,754	\$ 492.92	NA			NA			NA		
Eastern European	\$ 0.34	248	\$ 84.32	NA			NA			NA		
Other (Arabic, Hindi, Chinese, Nepali, Somali, etc.)	\$ 0.40	28,573	\$ 11,429.20	NA			NA			NA		
English to Foreign Language:												
Spanish Portuguese Languages	\$ 0.20	47,628	\$ 9,525.60	NA			NA			NA		
Western European	\$ 0.28	15,876	\$ 4,445.28	NA			NA			NA		
Eastern European	\$ 0.34	373	\$ 126.82	NA			NA			NA		
Other (Arabic, Hindi, Chinese, Nepali, Somali, etc.)	\$ 0.40	39,606	\$ 15,842.40	NA			NA			NA		
Formatting Per Page	\$ 10.00	100	\$ 1,000.00	NA			NA			NA		
24 hour turnaround surcharge per word	\$ 0.10	15,383	\$ 1,538.30	NA			NA			NA		
English to Braille	\$ 0.30	5,000	\$ 1,500.00	NA			NA			NA		
Proofreading / Editing	\$ 40.00	25	\$ 1,600.00	NA			NA			NA		
11) Services for Individuals who have Low Vision Reading and recording services	\$ 45.00	20	\$ 900.00	NA			NA			NA		
Sub Totals			\$ 473,660.29			\$ 32,620.00		\$ 21,570.00				\$ 23,000.00
Total for Spoken Language Services			\$549,650.29									

Contractor Initials: DWR
 Date: 6-1-15

**Exhibit B-2 Fee For Service Form
Deaf Hard of Hearing
COMPLETE ONE FORM FOR EACH BUDGET PERIOD**

July 1, 2015 - June 30, 2016 SERVICE TYPE	Workday Hours (M-F: 8:00 a.m. - 4:30 p.m.)			After Hours, Holidays, & Weekends and Emergencies**			Hourly Travel Rates***			Travel Reimbursement****			
	Fee for Service Rate \$0.00	Service Units Proposed 0.00	Total Cost of Service	Fee for Service Rate \$0.00	# of Service Units Proposed 0.00	Total Cost of Service	Fee for Service Rate \$0.00	Billable Portal to Portal Hours 0.00	Total Cost of Travel \$00.00	Travel Reimbursement Rate \$0.00	Billable Mileage 0.0	Total Cost of Travel \$0.00	
1) In-Person Interpretation <i>* Billed according to NH DOE authorized rates and include administrative overhead</i>													
American Sign Language (ASL) Interpretation:	\$ 70.00	260	\$ 18,200.00	\$ 90.00	15	\$ 1,350.00	Included			\$ 0.575	10,000	\$ 5,750.00	
English to Foreign Language (if 2 interpreters required for all of the above, each will be charged separately)	\$ 100.00	50	\$ 5,000.00	\$ 120.00	2	\$ 240.00	Included			\$ 0.575	300	\$ 172.50	
b) Certified Deaf Interpretation (CDI)	\$ 80.00	86	\$ 6,880.00	\$ 100.00	5	\$ 500.00	Included			\$ 0.575	5500	\$ 3,162.50	
c) Oral Interpretation/Transliteration	\$ 70.00	10	\$ 700.00	\$ 90.00	5	\$ 450.00	Included			\$ 0.575	1000	\$ 575.00	
d) Deaf-Blind Tactile Interpretation	\$ 70.00	10	\$ 700.00	\$ 90.00	5	\$ 450.00	Included			\$ 0.575	1000	\$ 575.00	
e) Cued Speech Interpretation	\$ 70.00	10	\$ 700.00	\$ 90.00	5	\$ 450.00	Included			\$ 0.575	1000	\$ 575.00	
2) CART Services (3-hour minimum)	\$ 145.00	30	\$ 4,350.00	N/A				\$ 70.00	10	\$ 700.00	\$ 0.575	4000	\$ 2,300.00
Projector for CART	\$ 40.00	10	\$ 400.00	N/A									
3) Video Remote Interpretation (VRI) ASL \$3.00 / minute	\$ 3.00	1000	\$ 3,000.00	N/A			N/A			N/A			
Services for Individuals who experience Speech Impairments	\$ 45.00	15	\$ 675.00	\$ 65.00	2	\$ 130.00	\$ 35.00	5	\$ 175.00	\$ 0.575	200	\$ 115.00	
English to Foreign Language	\$ 65.00	5	\$ 325.00	\$ 85.00	2	\$ 170.00	\$ 35.00	5	\$ 175.00	\$ 0.575	200	\$ 115.00	
8) Other													
Internet access fee per month	\$ 100.00	12	\$ 1,200.00	N/A			N/A			N/A			
per location		13	\$ 1,650.00	N/A			N/A			N/A			
Samsung Tablets	\$ 350.00	13	\$ 4,550.00	N/A			N/A			N/A			
Sub Totals			\$ 81,080.00			\$ 3,740.00			\$ 1,050.00			\$ 13,340.00	
Total for Deaf & Hard of Hearing Services			\$ 79,210.00										

Contractor Initials:
Date: 6.1.15

Exhibit B-3 Fee For Service Form
Spoken Language
COMPLETE ONE FORM FOR EACH BUDGET PERIOD

SERVICE TYPE	Workday Hours (M-F 8:00 a.m. - 4:30 p.m.)			After Hours, Holidays, & Weekends and Emergencies**			Hourly Travel Dates***			Travel Reimbursement****		
	Fee for Service Rate \$0.00	# of Units Proposed 0.00	Total Cost of Service	Fee for Service Rate \$0.00	# of Units Proposed 0.00	Total Cost of Service	Fee for Service Rate \$0.00	Per Mile Total Cost of Travel \$00.00	Total Cost of Travel \$00.00	Travel Reimbursement Rate \$ 0.00	Subtotal \$0.00	Total Cost of Travel \$0.00
<p>July 1, 2016 - June 30, 2017</p> <p>5) Spoken (Foreign) Language Interpretation</p> <p>a) Face-to-Face (FF) Interpretation <small>* Billed at 2 hour minimum, and thereafter in 15 minute increments. Any consecutive appointments of the same location by the same interpreter shall be treated as a singular appointment for billing purposes.</small></p> <p>Foreign Language Interpretation \$ 45.00 4,580 \$ 206,100.00 \$ 65.00 448 \$ 29,120.00 \$ 35.00 507 \$ 17,719.50 \$ 0.075 40,000 \$ 23,000.00 Certified Foreign Language Interpretation \$ 50.00 200 \$ 10,000.00 \$ 70.00 50 \$ 3,500.00 \$ 40.00 100 \$ 4,000.00 <small>** Define emergencies: Requests made with less than a 24-hour notice</small> <small>*** Define travel rates: \$25.00 per travel time rate activated beyond a 20-mile radius</small> <small>**** Define travel reimbursement: Travel Reimbursement is based on the Federal rate</small></p> <p>b) Over-the-Phone Interpretation (OTI) All languages \$1.75 / minute \$ 1.75 27,560 \$ 48,230.00 N/A N/A N/A Dial-out charge \$ 6.00 80 \$ 360.00 N/A N/A N/A</p> <p>c) Video Remote Interpretation (VRI) All spoken languages \$1.80 / minute \$ 1.85 100 \$ 185.00 N/A N/A N/A</p> <p>d) Site Specific Dedicated Interpretation (Block) Block Schedule - 3 sites for a minimum of 72 hrs of interpretation up to 90 hrs interpretation \$ 42.00 3,744 \$ 157,248.00 N/A N/A N/A</p> <p>6) Translation Services</p> <p>Foreign Language to English: Spanish/Portuguese Languages \$ 0.20 15,876 \$ 3,175.20 N/A N/A N/A Western European \$ 0.28 1,764 \$ 493.92 N/A N/A N/A Eastern European \$ 0.34 248 \$ 84.32 N/A N/A N/A Other (Arabic, Hindi, Chinese, Nepali, Somali, etc) \$ 0.40 26,573 \$ 10,629.20 N/A N/A N/A</p> <p>English to Foreign Language: Spanish/Portuguese Languages \$ 0.20 47,628 \$ 9,525.60 N/A N/A N/A Western European \$ 0.28 10,876 \$ 4,445.28 N/A N/A N/A Eastern European \$ 0.34 373 \$ 126.82 N/A N/A N/A Other (Arabic, Hindi, Chinese, Nepali, Somali, etc) \$ 0.40 38,808 \$ 15,523.20 N/A N/A N/A Formatting Per Page \$ 10.00 100 \$ 1,000.00 N/A N/A N/A 24 hour turnaround - surcharge per word \$ 0.10 15,363 \$ 1,536.30 N/A N/A N/A English to Braille \$ 0.30 5,000 \$ 1,500.00 N/A N/A N/A Proofreading / Editing \$ 40.00 25 \$ 1,000.00 N/A N/A N/A</p> <p>7) Services for Individuals who Have Low/No Vision Reading and recording services \$ 45.00 20 \$ 900.00 N/A N/A N/A</p> <p>Sub Totals \$ 472,666.29 \$ 22,629.80 \$ 21,579.50 \$ 23,000.00</p> <p>Total for Spoken Language Services \$549,650.29</p>												

Contractor Initials: *DMR*
Date: 6-1-15

**Exhibit B-4 Fee For Service Form
Deaf Hard of Hearing
COMPLETE ONE FORM FOR EACH BUDGET PERIOD**

July 1, 2016 - June 30, 2017 SERVICE TYPE		Fee for Service Rate \$0.00	# of Service Units Proposed 0 00	Total Cost of Service	Fee for Service Rate \$0.00	# of Service Units Proposed 0 00	Total Cost of Service	Fee for Service Rate \$0.00	Billable Portal to Portal Hours 0.00	Total Cost of Travel Hours \$00.00	Travel Reimbursement Rate \$ 00	Billable Mileage 0 0	Total Cost of Travel \$0.00
1) In-Person Interpretation													
<i>* Billed according to NH DOE authorized rates and include administrative overhead</i>													
<i>American Sign Language (ASL) Interpretation*</i>		\$ 70.00	280	\$ 19,600.00	\$ 90.00	15	\$ 1,350.00	Included			\$ 0.575	10,000	\$ 5,750.00
English to Foreign Language (if 2 interpreters required for all of the above, each will be charged separately)		\$ 100.00	50	\$ 5,000.00	\$ 120.00	2	\$ 240.00	Included			\$ 0.575	300	\$ 172.50
b) Cued Deaf Interpretation (CDI)		\$ 80.00	86	\$ 6,880.00	\$ 100.00	5	\$ 500.00	Included			\$ 0.575	5500	\$ 3,162.50
c) Oral Interpretation/Transliteration		\$ 70.00	10	\$ 700.00	\$ 90.00	5	\$ 450.00	Included			\$ 0.575	1000	\$ 575.00
d) Deaf-Blind Tactile Interpretation		\$ 70.00	10	\$ 700.00	\$ 90.00	5	\$ 450.00	Included			\$ 0.575	1000	\$ 575.00
e) Cued Speech Interpretation		\$ 70.00	10	\$ 700.00	\$ 90.00	5	\$ 450.00	Included			\$ 0.575	1000	\$ 575.00
2) CART Services (3-hour minimum)		\$ 145.00	30	\$ 4,350.00	N/A			\$ 70.00	10	\$ 700.00	\$ 0.575	4000	\$ 2,300.00
Projector for CART		\$ 40.00	10	\$ 400.00	N/A								
3) Video Remote Interpretation (VRI)													
ASL \$3.00 / minute		\$ 3.00	1000	\$ 3,000.00	N/A			N/A					
Services for individuals who experience Speech Impairments													
English to Foreign Language		\$ 45.00	15	\$ 675.00	\$ 65.00	2	\$ 130.00	\$ 35.00	5	\$ 175.00	\$ 0.575	200	\$ 115.00
English to Foreign Language		\$ 65.00	5	\$ 325.00	\$ 85.00	2	\$ 170.00	\$ 35.00	5	\$ 175.00	\$ 0.575	200	\$ 115.00
8) Other													
Internet access fee per month		\$ 100.00	12	\$ 1,200.00	N/A			N/A					
per location			13	\$ 16,600.00	N/A			N/A					
Samsung Tablets		\$ 350.00	13	\$ 4,550.00	N/A			N/A					
Sub Totals				\$ 61,080.00			\$ 3,740.00			\$ 1,050.00			\$ 13,340.00
Total for Deaf & Hard of Hearing Services				\$ 79,210.00									

Contractor Initials: *DWR*
Date: *6-1-15*



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;

DMR

6/1/15



- 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 (EEO):** The Contractor will provide an Equal Employment Opportunity Plan (EEO) 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. Subparagraph 14.1.1 of the General Provisions of this contract, is deleted and the following subparagraph is added:
 - 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 \$1,000,000 per occurrence with additional general liability umbrella coverage of not less than \$1,000,000; and
4. The Division reserves the right to renew the Contract for up to four 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, Inc

6.1.15
Date

Dana Rawick
Name: Dana Rawick
Title: VP / 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-1.)
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.

6-1-15
Date

Dana Rain
Name: Dana Rainich
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.

6-1-15
Date

Dana Ranish
Name: DANA RANISH
Title: EOB / COO



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

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

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

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

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

Exhibit G

Contractor Initials DWR

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

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

Contractor Name: Ascentria Community Services, Inc.

6.1.15
Date

Dana Raviich
Name: Dana Raviich
Title: EXP / COO

Exhibit G

Contractor Initials DR

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

Date 6.1.15



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

6-1-15
Date

Dana Rain
Name: Dana Rain
Title: EVP/COO



Exhibit I

HEALTH INSURANCE PORTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

DWR

6.1.15



Exhibit I

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

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

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

Dmr

6-1-15



Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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

DWR

6.1.15



Exhibit I

- 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

DMR

6-1-15



Exhibit I

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.

DM

6-1-15



Exhibit I

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

N. H.
The State

Ascentia Community Services, Inc.
Name of the Contractor

[Signature]
Signature of Authorized Representative

Dave Rink
Signature of Authorized Representative

Nicholas A. Tompaz
Name of Authorized Representative

Dana Ramirez
Name of Authorized Representative

Commissioner
Title of Authorized Representative

Exp/COO
Title of Authorized Representative

6-9-15
Date

June 1, 2015
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.

6-1-15
Date

Dana Ramin
Name: Dana Ramin
Title: Exec / COO

Contractor Initials DWR
Date 6-1-15



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: 965 875 1624
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____

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

A handwritten signature in cursive script, appearing to read "William M. Gardner".

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., (subsidiary of Ascentria Care Alliance, Inc., formerly known as Lutheran Social Services of New England, 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 1st day of June, 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 MASSACHUSETTS

County of Worcester

The forgoing instrument was acknowledged before me this 1 day of June 2015.

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

Deborah Cistoldi
(Notary Public/Justice of the Peace)

NOTARY PUBLIC

Commission Expires





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
9/30/2014

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): E-MAIL ADDRESS: FAX (A/C, No): (866) 597-9827														
INSURED Ascentria Community Services, Inc. 14 East Worcester Street Worcester, MA 01604	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Insurance Company</td> <td>18058</td> </tr> <tr> <td>INSURER B: ACE American Insurance Company</td> <td>22667</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Insurance Company	18058	INSURER B: ACE American Insurance Company	22667	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER:** 8230105 **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 INSR INSD	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:			PHPK1238160	10/01/2014	10/01/2015	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 25,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Human Services Prof Liab \$ 1,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS HIRED AUTOS SCHEDULED AUTOS NON-OWNED AUTOS			PHPK1238160 Comp. Ded. \$1,000 Coll. Ded. \$1,000	10/01/2014	10/01/2015	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB475814	10/01/2014	10/01/2015	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N <input checked="" type="checkbox"/> N / A	6S62UB-2E24450-2-14	05/31/2014	05/31/2015	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	All Risk Property Incl. Theft			PHPK1080697	10/01/2013	10/01/2014	Blanket Building Limit: \$52,433,590 Blanket Personal Property: \$2,757,750 Blanket Business Income: \$15,633,322

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

CERTIFICATE HOLDER State of New Hampshire; Department of Children and Families 129 Pleasant Street, Brown Building Concord NH 03301-3857	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--



Ascentria CARE ALLIANCE (1) Formerly Lutheran Social Services of New England

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Empowering People. Strengthening Communities.

Empowering People. Strengthening Communities.

ABOUT US



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About Us

(/fs/media/images/misc/Ascentria-Care-Alliance-brochure_1.pdf) We honor our Lutheran heritage, the cornerstone of Lutheran Social Services as we move forward in a new direction with our new name, Ascentria Care Alliance. Putting our faith in action, we embrace the future, rising together to help one another realize new possibilities.

Our Mission

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

Our Vision

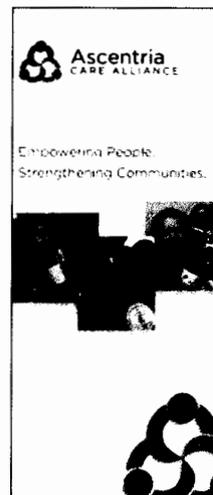
We envision thriving communities where everyone has the opportunity to achieve their full potential regardless of background or disadvantage. Together with our partners, we inspire people to help one another reach beyond their current circumstances and realize new possibilities.

Our Values

Faith in action:

- Courage
- Compassion
- Integrity

As one of the largest community service organizations in New England, Ascentria Care Alliance empowers people of all backgrounds to rise together and reach beyond life's challenges. With 60 locations throughout the region, we use an innovative client-centered care model to help individuals and families move forward and thrive — physically, intellectually, socially, spiritually and economically. Through productive collaborations and partnerships, we create measurable, positive impact that enriches our communities. Inspired by our faith-based heritage and guided by compassion, courage and integrity, we envision a world in which everyone can realize their fullest potential and share with others in need.



Ascentria Care Alliance
14 East Worcester St., Suite 300
Worcester, MA 01604
774.243.3900

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LUTHERAN COMMUNITY SERVICES, INC.

UNIFORM FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2014

LUTHERAN COMMUNITY SERVICES, INC.
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2014

AUDITOR DISCLOSURE	1
INDEPENDENT AUDITORS' REPORT	2
UFR COVER PAGE	4
CONSOLIDATED FINANCIAL STATEMENTS	
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	5
CONSOLIDATED STATEMENTS OF ACTIVITIES	6
CONSOLIDATED STATEMENTS OF CASH FLOWS	7
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES	9
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	28
ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A (UNAUDITED)	31
PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B (UNAUDITED)	32
SUPPLEMENTAL SCHEDULES (UNAUDITED)	61
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 <i>GOVERNMENT AUDITING STANDARDS</i>	62
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	64
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	66
BOARD ACKNOWLEDGEMENT	68

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



CliftonLarsonAllen

CliftonLarsonAllen LLP
CLAconnect.com

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.

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: 043568243

For the Year Ended: 6/30/2014 Filed Electronically? (Y/N): Y
 (MD/YYYY)
 Filing Organization: Lutheran Community Services, Inc.
 (legal name)
 A.G. Public Charities Acct.# 042430
 CEO or CFO: Lisa Cohen
 (First Name) (Last Name)
 Business Address: 14 East Worcester Street, Suite 300
 (Street) (City) (State) (Zip)
Worcester MA 01604
 (Doing Business As name, if applicable)
 Massachusetts Vendor Code Number

Other corporate names & FEINs if applicable: Lutheran Community Care, Inc.
 (Use for consolidated financial statements.)
 E-mail address: lcohen@lascenra.org
 CPA's E-mail Address: mark.cummings@claconnect.com
 A-133 Audit Submitted? (Y/N): Y
 Have basic F/S been audited? (Y/N): Y
 UFR Exemption/Exception Code#
 Special Education (SPED) Contractor (Y/N): N
 Principal Purch. Agency: DSS
 Program Performance Report (Internet system) is not required:
 Primary Contractor(s)

Program Number	Program Name	Subcontractor Name	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	Therapeutic Foster Care/After Care		139 Pleasant Street	Brockton	MA	02301	Therapeutic Foster Care and Aftercare	FINO
7	Ruin House		593 Main Street	Brockton	MA	02301	Teen Living Program	RESG
8	Forsberg 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	LRMP Foster Care	Deveraux 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 Massachusetts Adoption	University of Mass Amherst	593 Main Street	West Springfield	MA	01069	Refugee Services	2020
25	Young Parents Support		20 Hamilton Street	Worcester	MA	01609	Adoption Program	AMSS
28	Employment Support Services		553 North Main Street	Brockton	MA	02103	Teen Living Program	FBSB
29	TAG		593 North Main Street	Springfield	MA	01089	Refugee Services	2021
32	Creative Living DMIR	Refugee and Immigrant Assistance Center	27 Elm Street	Westfield	MA	01085	Targeted Assistance Grant	2021
34	Department of Education		268 South Main Street	Andover	MA	01810	Lutheran Community Creative Living	3788
35	Refugee School Impact (RSI) Program	Russian Community Association of Massachusetts	593 Main Street	West Springfield	MA	01069	Department of Education	2023
43	Social Adjustment Services (SAS)		51 Union Street, Suite 222	Worcester	MA	01609	Refugee Services	2024
44	Aftercare	Jewish Family Services of Western Massachusetts, Inc.	593 Main Street	West Springfield	MA	01089	Family Support	FNSO
48	MassREAP		891 Montello Street	Brockton	MA	02301	Refugee Services	2021
50	Other Non Massachusetts Programs		14 East Worcester Street	Concord	NH	03301	Out of State Organization Mission	2021
53	Bridgeway House	Delta T Group Massachusetts, Inc.	261 Sheep Davis Road Suite A-1	Brockton	MA	02302	Residential Services	3153
54	Refugee Preventative Health Education	Refugee and Immigrant Assistance Center	659 Summer 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	2021
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 filing this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.

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)	(96,059)
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					6,500
2 In-Kind Contributions					24,763,734
3 Grants	22,588,360			22,588,360	10,948,427
4 Program Service Fees	12,043,052			12,043,052	
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)			(147,119)	(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/Receipts	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	<u>342,524</u>
32	Cash and Cash Equivalents at Beginning of Year	<u>538,703</u>
33	Cash and Cash Equivalents at End of Year	<u><u>881,227</u></u>

Supplemental Disclosure of Cash Flow Information:

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

Supplemental Data for Noncash Investing and Financing Activities:

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

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

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	
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 #				
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 #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	10	12	18	19	20
1. Employee Compensation & Related Expenses	299,021	1,614,256	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	188,107	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 #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	21	25	28	29	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	818,626	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	35	37	43	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

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

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	57	58	59	
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

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

**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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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	<u>\$ 230,167</u>
Due to Related Parties:	
Lutheran Social Services of New England Foundation, Inc.	\$ 322,994
Good News Garage, Inc.	70,344
Total	<u>\$ 393,338</u>

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	<u>(60,111)</u>
Accounts Receivable, Net	<u>\$ 3,543,732</u>

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

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:

<u>Year Ending June 30,</u>	<u>Current Maturities</u>
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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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:

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

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

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	<u>\$ 583,758</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 583,758</u>

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

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	<u>(35,483)</u>
Balance at June 30, 2014	<u>\$ 583,758</u>

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	<u>\$ 349,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 349,500</u>
Total	<u>\$ 349,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 349,500</u>

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	<u>\$ 425,000</u>
Depreciation Expense	(6,637)
Asset Impairment Charge	<u>(68,863)</u>
June 30, 2014 - Value	<u>\$ 349,500</u>

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	<u>(674,515)</u>
Balance at June 30, 2014	<u>\$ (4,657,940)</u>

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	INTF0000000912FNSSO	1,311
Office of Refugees and Immigrants:			
TAG	93.584	CTORI010011TAG000004 CTORI010011RCM000002/	158,444
Refugee Cash Management	93.583	CTORI010011RCM000012 CTORI010011RCM000002/	174,939
Refugee Cash Management	93.566	CTORI010011RCM000012 CTORI010011CRES000007 /	9,608
CRES	96.566	CTORI010011CRES000006	276,970
Citizen TIP	93.566	CTORI010011SAS000003 CTORI010014PRS000005/	67,217
PEERS	93.576	CTORI010013PRS000005	39,284
REAP	93.576	CTORI010011REAP000002	92,553
Refugee Drivers Ed Program	93.576	CTORI010013DRV000002	14,776
Refugee School Impact	93.576	CTORI010012RSI000001	27,731
PHP	93.576	CTORI010012PHP000006 CTORI010012RISE000007/	12,368
RISE	93.576	CTORI010012RISE000006	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 *	SPRMC011CA088	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

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

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: **Lutwan Community Services, Inc.**

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2014 FEIN: 04586243

REVENUE	Total Organization	Admin (M&G)	Fund Raising	Total All Prog	EXPENSE	Total All Prog	Admin (M&G)	Fund Raising	Total All Programs
	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense	FTE
1R Contributions, Grns, Legacies, Bequests		XXXXXX	XXXXXX		1E Total Direct Prog/Staff FTE/Exp 101-138		XXXXXX	XXXXXX	
2R Gov. In-Kind/Capital Budget		XXXXXX	XXXXXX		2E Chief Executive Officer - FTE/Exp.		XXXXXX	XXXXXX	
3R Private In-Kind		XXXXXX	XXXXXX		3E Accounting/Clerical/Support FTE/Exp		XXXXXX	XXXXXX	
4R Total Contributions and In-Kind		XXXXXX	XXXXXX		4E Admin Maint/House-Grdskeeping FTE/Exp		XXXXXX	XXXXXX	
5R Mass Gov. Grant	22,586,360	XXXXXX	XXXXXX	22,586,360	5E Total Admin Employee FTE/Expense 410		XXXXXX	XXXXXX	
6R Other Grant (excl. Fed Direct)	22,586,360	XXXXXX	XXXXXX	22,586,360	6E Total FTE/Salary/Wages		XXXXXX	XXXXXX	
7R Total Grants		XXXXXX	XXXXXX		7E Payroll Taxes 150		XXXXXX	XXXXXX	
8R Dept. of Mental Health (DMH)		XXXXXX	XXXXXX		8E Fringe Benefits 151		XXXXXX	XXXXXX	
9R Dept. of Developmental Services (DD/SOMR)	1,937,480	XXXXXX	XXXXXX	1,937,480	9E Accrual Adjustments		XXXXXX	XXXXXX	
10R Dept. of Public Health (DPH)		XXXXXX	XXXXXX		10E Total Employee Compensation & Rel. Exp.		XXXXXX	XXXXXX	
11R Dept. of Children and Families (DCF/DSS)	4,441,115	XXXXXX	XXXXXX	4,441,115	11E Facility and Prog. Equip. Expenses 301, 390		XXXXXX	XXXXXX	
12R Dept. of Transitional Assist (DT/AWEL)		XXXXXX	XXXXXX		12E Facility and Prog. Equip. Depreciation 301		XXXXXX	XXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXX	XXXXXX		13E Facility Operation/Maint./Furn. 390		XXXXXX	XXXXXX	
14R Health Care Fin. & Policy (HCF)-Contract		XXXXXX	XXXXXX		14E Facility General Liability Insurance 390		XXXXXX	XXXXXX	
15R Health Care Fin. & Policy (HCF)-LUCP		XXXXXX	XXXXXX		15E Direct Care Consultant 201		XXXXXX	XXXXXX	
16R MA Comm. For the Blind (MCB)		XXXXXX	XXXXXX		16E Temporary Help 202		XXXXXX	XXXXXX	
17R MA Comm. for Deaf & H H (MCD)		XXXXXX	XXXXXX		17E Subcontracted Direct Care 206		XXXXXX	XXXXXX	
18R MA Rehabilitation Commission (MRC)		XXXXXX	XXXXXX		18E Staff Training 204		XXXXXX	XXXXXX	
19R MA. Of. for Religious & Immigr. (ORI)	1,128,833	XXXXXX	XXXXXX	1,128,833	19E Meals 207		XXXXXX	XXXXXX	
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXX	XXXXXX		20E Client and Caregivers Remb./Stipends 203		XXXXXX	XXXXXX	
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXX	XXXXXX		21E Subcontracted Direct Care 206		XXXXXX	XXXXXX	
22R Dept. of Correction (DOC)		XXXXXX	XXXXXX		22E Staff Mileage / Travel 205		XXXXXX	XXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXX	XXXXXX		23E Vehicle Depreciation 208		XXXXXX	XXXXXX	
24R Parole Board (PAR)		XXXXXX	XXXXXX		24E Vehicle Expenses 208		XXXXXX	XXXXXX	
25R Veterans Services (VET)		XXXXXX	XXXXXX		25E Incident Medical/Medicine/Pharmacy 209		XXXXXX	XXXXXX	
26R Ex. Of. of Elder Affairs (ELD)		XXXXXX	XXXXXX		26E Client Personal Allowances 211		XXXXXX	XXXXXX	
27R Div. of Housing & Community Develop (OCD)		XXXXXX	XXXXXX		27E Provision Material/Good/Svs./Benefits 212		XXXXXX	XXXXXX	
28R POS Subcontract	300,001	XXXXXX	XXXXXX	300,001	28E Other Commercial Prod. & Svs. 214		XXXXXX	XXXXXX	
29R Mass. State Agency Non-POS	269,540	XXXXXX	XXXXXX	269,540	29E Program Supplies & Materials 215		XXXXXX	XXXXXX	
30R Mass. State Agency Non-POS	158,335	XXXXXX	XXXXXX	158,335	30E Other Chargeable Expenses		XXXXXX	XXXXXX	
31R Non-Idea, State/Local Government	70,380	XXXXXX	XXXXXX	70,380	31E Total Other Program Expense		XXXXXX	XXXXXX	
32R Direct Fiscal and Non-Fiscal Contracts	180,037	XXXXXX	XXXXXX	180,037	32E Management Fees 410		XXXXXX	XXXXXX	
33R Medicaid - MHP Subcontract		XXXXXX	XXXXXX		33E Fundraising Fees 410		XXXXXX	XXXXXX	
34R Medicaid - MHP Subcontract		XXXXXX	XXXXXX		34E Legal Fees 410		XXXXXX	XXXXXX	
35R Medicare - Client Stipends	86,174	XXXXXX	XXXXXX	86,174	35E Audit Fees 410		XXXXXX	XXXXXX	
36R Client Resources	31,411	XXXXXX	XXXXXX	31,411	36E Other Professional Fees & Other Admin. Expenses 410		XXXXXX	XXXXXX	
37R Mass. Publicly sponsored client offsets		XXXXXX	XXXXXX		37E Leased Office/Program Office Equip 410, 390		XXXXXX	XXXXXX	
38R Other Publicly sponsored client offsets		XXXXXX	XXXXXX		38E Office Equipment Depreciation 410		XXXXXX	XXXXXX	
39R Total Public Client Fees (excluding 3rd Py)		XXXXXX	XXXXXX		39E Admin. Vehicle Depreciation 410		XXXXXX	XXXXXX	
40R Private Client 3rd Py/Other offsets		XXXXXX	XXXXXX		40E Directors & Officers Insurance 410		XXXXXX	XXXXXX	
41R Total Assistance and Fees	3,507,573	XXXXXX	XXXXXX	3,507,573	41E Program Support 216		XXXXXX	XXXXXX	
42R Federated Fundraising	12,643,052	XXXXXX	XXXXXX	12,643,052	42E Professional Insurance 410		XXXXXX	XXXXXX	
43R Commercial Activities	136,753	XXXXXX	XXXXXX	136,753	43E Total Direct Administrative Expense		XXXXXX	XXXXXX	
44R Non-Charitable Revenue		XXXXXX	XXXXXX		44E Admin (M&G) Reporting Center Allocation		XXXXXX	XXXXXX	
45R Investment Revenue	100,712	XXXXXX	XXXXXX	100,712	45E Total Reimbursable & Fundraising Expense		XXXXXX	XXXXXX	
46R Allocated Admin (M&G) Revenue	190,374	XXXXXX	XXXXXX	190,374	46E Direct State/Federal Non-Reimbursable Expense		XXXXXX	XXXXXX	
47R Released Net Assets-Program		XXXXXX	XXXXXX		47E Allocation of State/Fed Non-Reimbursable Expense		XXXXXX	XXXXXX	
48R Released Net Assets-Equipment		XXXXXX	XXXXXX		48E TOTAL EXPENSE = 56R		XXXXXX	XXXXXX	
49R Released Net Assets-Time		XXXXXX	XXXXXX		NON-REIMBURSABLE EXPENSE DETAIL		XXXXXX	XXXXXX	
50R Total Revenue	35,058,251	3,003,695	17,884	35,058,251	1N Direct Employee Compensation & Related Exp.		XXXXXX	XXXXXX	
51R Total Expense = 56E	34,855,034	3,003,695	(17,884)	34,855,034	2N Direct Occupancy		XXXXXX	XXXXXX	
52R OPERATING RESULTS	174,217	(3,003,695)	(17,884)	3,495,796	3N Direct Other Program/Operating		XXXXXX	XXXXXX	
COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/officials to organization principals. Attach schedule of non-salary items									
Reporting Entity Compensation									
Name & Title	Salary	Other	Salary	Other	Salary	Other	Salary	Other	Salary
1C Angela Bovi, CEO	\$ 219,036	\$ 67,346	\$ 219,036	\$ 67,346	4N Direct Subcontract Expense		XXXXXX	XXXXXX	
2C Jim Cohen, CFO	\$ 159,885	\$ 45,316	\$ 159,885	\$ 45,316	5N Direct Administrative Expense		XXXXXX	XXXXXX	
3C					6N Direct Other Expense		XXXXXX	XXXXXX	
4C					7N Direct Depreciation		XXXXXX	XXXXXX	
5C					8N Total Direct Non-Reimbursable (must tie to 54E)		XXXXXX	XXXXXX	
MA, Surplus Revenue Retention					9N Total Direct and Allocated Non-Reimbursable (54E+55E)		XXXXXX	XXXXXX	
Prior Year MA Revenue	8,678,341				10N Eligible Non-Reimb. Fundraising Exp. Revenue Offsets		XXXXXX	XXXXXX	
11N Capital Budget Revenue Adjustments					11N Capital Budget Revenue Adjustments		XXXXXX	XXXXXX	
12N Excess of Non-Reimb. Fundraising Expense over Offsets					12N Excess of Admin (M&G) Direct Non-Reimbursable Exp.		XXXXXX	XXXXXX	

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 Program Address: 533 Main Street Brookline (City) MA (State) 02301 (Zipcode) Description: Teen Living Program

Catalog of Federal Domestic Assistance #: 93.667 # operating hours/week (e.g., 40): 168.00

http://www.cfda.gov/efault.htm # Weeks operated during audit period (e.g., 52): 52.00

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 = HCFFP/Medicaid Class Rate, 23 = Negotiated Unit Rate, 24 = Negotiated Unit Rate, 25 = Negotiated Accommodations Rate, 26 = Non-negotiated Accommodations Rate, 27 = Cost Reimbursement; NA = Not Applicable

REVENUE STAFFING: # hourly = 1,000 FTE; 2,680

Table with columns: Line Item, Description, FTE, Salary/Wage, % Var. Includes items 1R through 53R.

Table with columns: Line Item, Description, FTE, Salary/Wage, % Var. Includes items 54E through 64E.

Table with columns: Line Item, Description, FTE, Salary/Wage, % Var. Includes items 65E through 75E.

Table with columns: Line Item, Description, FTE, Salary/Wage, % Var. Includes items 76E through 86E.

Table with columns: Line Item, Description, FTE, Salary/Wage, % Var. Includes items 87E through 97E.

Table with columns: Line Item, Description, FTE, Salary/Wage, % Var. Includes items 98E through 108E.

Table with columns: Line Item, Description, FTE, Salary/Wage, % Var. Includes items 109E through 119E.

Table with columns: Line Item, Description, FTE, Salary/Wage, % Var. Includes items 120E through 130E.

Summary tables: SERVICE STATISTICS, WASSACHUSETTS CONTRACT INFORMATION, POS SUBCONTRACT INFORMATION, SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, 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:** Foseberg Independent Living Program **Description:** Worcester (City) MA (State) 01609 (Zipcode) **Adult Independent Program** **Catalog of Federal Domestic Assistance #:** B **FEIN:** 043566243

Program Address: 84 Highland Street (Number/Street) **Worcester** (City) **MA** (State) **01609** (Zipcode) **# Weeks operated during audit period (e.g., 32)** 52.00 **# operating hours/week (e.g., 40)** 40.00

Program Type: 23 ***Program Type:** 23 **Program Address:** 84 Highland Street (Number/Street) **Worcester** (City) **MA** (State) **01609** (Zipcode)

1R Contib. Gifts, Leg. Requests, 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 (excl. 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)-UJP **16R** MA. Comm. For the Blind (MCB) **17R** MA. Comm. for Deaf & 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 Developp(OCD) **28R** POS Subcontract **29R** Other Mass. State Agency POS **30R** Mass State Agency Non - POS **31R** Mass. Local Gov/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 Ply offsets **40R** Other Publicly sponsored client offsets **41R** Private Client Fees (excluding 3rd Ply) **42R** Total Assistance and Fees **43R** Federated Fundraising **44R** Commercial Activities **45R** Non-Charitable Revenue **46R** Investment Revenue **47R** Other Revenue **48R** Allocated Admin. (M&G) Revenue **49R** Released Net Assets-Program **50R** Released Net Assets-Equipment **51R** Released Net Assets-Time **52R** Total Revenue = 57E **53R** Total Revenue = 57E

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.A., R.N. - MA (Title 107) **8S** R.N. - Non Masters (UFR Title 108) **9S** LP 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** Maintenance, House/Groundskeeping, Cook **37S** Direct Care / Driver Staff (UFR Title 138) **38S** Direct Care Overtime, Shift Differential and Relief **39S** Total Direct Program Staff = 1E

15S Enter defined unit of service: _____ **Hours** **25S** Enter total unit capacity: _____ **Hours**

35S OSD's Program **45S** Performance Report (D-1) **55S** (Internet filing system) **75S** (suspended for FY 08 filings)

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) **10N** Eligible Non-Reimbursable Exp. Revenue Offsets **11N** Capital Budget Revenue Adjustment **12N** Excess of Non-Reimbursable Expense Over Offsets

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) **10N** Eligible Non-Reimbursable Exp. Revenue Offsets **11N** Capital Budget Revenue Adjustment **12N** Excess of Non-Reimbursable Expense Over Offsets

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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) **10N** Eligible Non-Reimbursable Exp. Revenue Offsets **11N** Capital Budget Revenue Adjustment **12N** Excess of Non-Reimbursable Expense Over Offsets

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) **10N** Eligible Non-Reimbursable Exp. Revenue Offsets **11N** Capital Budget Revenue Adjustment **12N** Excess of Non-Reimbursable Expense Over Offsets

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) **10N** Eligible Non-Reimbursable Exp. Revenue Offsets **11N** Capital Budget Revenue Adjustment **12N** Excess of Non-Reimbursable Expense Over Offsets

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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) **10N** Eligible Non-Reimbursable Exp. Revenue Offsets **11N** Capital Budget Revenue Adjustment **12N** Excess of Non-Reimbursable Expense Over Offsets

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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) **10N** Eligible Non-Reimbursable Exp. Revenue Offsets **11N** Capital Budget Revenue Adjustment **12N** Excess of Non-Reimbursable Expense Over Offsets

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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 Accommodations Rate, 25 = Non-negotiated Accommodations Rate, 26 = Cost Reimbursement, NA = Not Applicable

REVENUE **05** STAFFING # hours/yr = 1.00 FTE: 2080 **05** STAFFING # hours/yr = 1.00 FTE: 2080

1E Total Direct Program Staff = 39S **1E** Total Direct Program Staff = 39S **1E** Total Direct Program Staff = 39S

Actual **Planned** **% Var** **Actual** **Planned** **% Var** **Actual** **Planned** **% Var**

29,031 **29,031** **-26.4 %** **29,031** **29,031** **-26.4 %** **29,031** **29,031** **-26.4 %**

41,764 **41,764** **-15.8 %** **41,764** **41,764** **-15.8 %** **41,764** **41,764** **-15.8 %**

47,764 **47,764** **-13.5 %** **47,764** **47,764** **-13.5 %** **47,764** **47,764** **-13.5 %**

547,445 **547,445** **0.6 %** **547,445** **547,445** **0.6 %** **547,445** **547,445** **0.6 %**

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5

ORGANIZATION: Lutheran Community Services, Inc.

UFR Program Number: 18

Program Name: Refugee Job Services, Worcester

Program Address: 30 Harvard Street

City: Worcester

State: MA

Zipcode: 01609

FY END: 6/30/2014

FEIN: 043566243

Religees Services

Religees Services

Religees Services

Religees Services

Religees Services

UFR Program Number: 18, Program Type: 27, *Program Type: 27

UFR Program Number: 18

UFR Program Number: 18

Program Address: 30 Harvard Street

City: Worcester

State: MA

Religees Services

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 Accommodations Rate, 25 = Non-negotiated Accommodations Rate, 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable

EXPENSE - ACTUAL/PLANNED

1E Total Direct Program Staff = 395

2E Chief Executive Officer

3E Chief Financial Officer

4E Accounting/Clerical Support

5E Admin Maint/House-Grndkeeping

6E Total Admin Employee

7E Commercial Products & Svs/Mktg

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 Operator/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/Medicines/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

55E Allocation of State/Fed Non-Reimbursable Expense

56E TOTAL EXPENSE

57E TOTAL REVENUE = \$3R

58E OPERATING RESULTS

58E Preliminary Calculation of Cost Reimb. Excess Rev. (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N 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

Unbillable Depreciation

(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.)

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PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

ORGANIZATION: Lutheran Community Services, Inc. Program Name: Refugee Job Services, West Springfield Description: Refugee Services

UFR Program Number: 19 Program Address: 593 Main Street West Springfield (City) MA 01089 (State) (Zipcode)

UFR Program Type: 27 *Program Type: 27

Catalog of Federal Domestic Assistance #: 93.556 # operating hours/week (e.g., 40): 40.00
 http://www.cfda.gov/default.htm

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 = HCFF/Medicaid Class Rate, 23 = Negotiated Unit Rate, 24 = Negotiated Accommodations Rate, 25 = Non-negotiated Accommodations Rate, 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable

REVENUE

1R	Contib., Gifts, Leg. Bequests, Spec. Ev.	170	61,800	63,884	-3.3 %
2R	Gov. In-Kind/Capital Budget				
3R	Private In-Kind				
4R	Total Contribution and In-Kind				
5R	Mass Gov. Grant				
6R	Other Grant (excl. 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 (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 Subcontract				
30R	Mass State Agency Non - POS				
31R	Mass. Local Gov/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 Ply offsets				
40R	Other Publicly sponsored client offsets				
41R	Private Client Fees (excluding 3rd Ply)				
42R	Private Client 3rd Ply/other offsets				
43R	Total Assistance and Fees				
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				

EXPENSE - ACTUAL/PLANNED

1E	Total Direct Program Staff = 39S <th>170</th> <th>61,800</th> <th>63,884</th> <th>-3.3 %</th>	170	61,800	63,884	-3.3 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Acclng/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	Total Admin Employee				
7E	Commerical products & Svs/Making				
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./Purn.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				
46E	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				
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	TOTAL EXPENSE				
57E	TOTAL REVENUE = 53R				
58E	OPERATING RESULTS				

CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

1N	Direct Employee Compensation & Related Exp.	819	819	
2N	Direct Occupancy			
3N	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			

UNDUP # service units delivered

Undup	# service units delivered	167
101		

Publicly sponsored clients: 100
 Privately sponsored clients: 0
 Free Care clients: 0
 Total: 100

OS STAFFING: # hours/yr = 1,000 FTE: 2080

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.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.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 Maintenance, House/Groundskeeping, Cook 138
 37S Direct Care /Diver Staff (UFR Title 138)
 38S Direct Care Overtime, Shift Differential and Relief
 39S Total Direct Program Staff = 1E

15S Enter defined unit of service: 100
 25S Enter total unit capacity: 100

35S) OSD's Program
 45S) Performance Report (D-1)
 55S) Internet filing system
 75S) suspended for FY '08 filings: 0

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID - 11 Characters	MMARS Code
1C	OR 11CRES0007	2021
2C	OR 14CRES0007	2021
3C		
4C		
5C		

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 N/A

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc. PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 04356243

UFR Program Number: 21 Program Name: Non Commonwealth Funded Refugee Programs Description: West Springfield (City) MA (State) 01089 (Zipcode) # operating hours/week (e.g., 40): 40.00
 Program Address: 593 Main Street (Number/Street) # Weeks operated during audit period (e.g., 52): 52.00
 *Program Type: N/A

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

1R	Contib., 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 (excl. Fed.Direct)	7R	Total Grants	8R	Dept. of Mental Health (DMH)	9R	Dept. of Developmental Services (DOS/IDMR)	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 (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	Veterans Services (VET)	26R	Ex. Off. of Elder Affairs (ELD)	27R	Div. of Housing & Community Develop.(OCD)	28R	POS Subcontract	29R	Other Subcontract	30R	Mass. State Agency Non-POS	31R	Mass. Local Gov./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/50d Pty offsets	40R	Other Publicly sponsored client offsets	41R	Private Client Fees (excluding 3rd Ply)	42R	Private Client 3rd Ply/other offsets	43R	Total Assistance and Fees	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																																																																																																
0S	STAFFING # hours/yr = 1,00 FTE: 2080	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.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	Chician-(formerly Psych Masters)(UFR Title 123)	23S	Social Worker - L.L.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	Maintenance, House/Groundskeeping, Cook 138	37S	Direct Care / Driver Staff (UFR Title 138)	38S	Direct Care Overtime, Shift Differential and Relief	39S	Total Direct Program Staff = 1E	40S	OSD's Program	41S	OSD's Performance Report (O-1)	42S	Internet filing system	43S	Internet filing system	44S	Internet filing system	45S	Internet filing system	46S	Internet filing system	47S	Internet filing system	48S	Internet filing system	49S	Internet filing system	50S	Internet filing system	51S	Internet filing system	52S	Internet filing system	53S	Internet filing system	54S	Internet filing system	55S	Internet filing system	56S	Internet filing system	57S	Internet filing system	58S	Internet filing system	59S	Internet filing system	60S	Internet filing system	61S	Internet filing system	62S	Internet filing system	63S	Internet filing system	64S	Internet filing system	65S	Internet filing system	66S	Internet filing system	67S	Internet filing system	68S	Internet filing system	69S	Internet filing system	70S	Internet filing system	71S	Internet filing system	72S	Internet filing system	73S	Internet filing system	74S	Internet filing system	75S	Internet filing system	76S	Internet filing system	77S	Internet filing system	78S	Internet filing system	79S	Internet filing system	80S	Internet filing system	81S	Internet filing system	82S	Internet filing system	83S	Internet filing system	84S	Internet filing system	85S	Internet filing system	86S	Internet filing system	87S	Internet filing system	88S	Internet filing system	89S	Internet filing system	90S	Internet filing system	91S	Internet filing system	92S	Internet filing system	93S	Internet filing system	94S	Internet filing system	95S	Internet filing system	96S	Internet filing system	97S	Internet filing system	98S	Internet filing system	99S	Internet filing system	100S	Internet filing system

11SDC	Subcontracted Direct Care Expense Detail	12SDC	Subcontractor Name	13SDC	FEIN	14SDC	Expense Amt.	15SDC	University of Mass Amherst	16SDC	542084128	17SDC	21,711
18SDC	Subcontracted Direct Care Expense Detail	19SDC	Subcontractor Name	20SDC	FEIN	21SDC	Expense Amt.	22SDC	University of Mass Amherst	23SDC	542084128	24SDC	21,711
25SDC	Subcontracted Direct Care Expense Detail	26SDC	Subcontractor Name	27SDC	FEIN	28SDC	Expense Amt.	29SDC	University of Mass Amherst	30SDC	542084128	31SDC	21,711
32SDC	Subcontracted Direct Care Expense Detail	33SDC	Subcontractor Name	34SDC	FEIN	35SDC	Expense Amt.	36SDC	University of Mass Amherst	37SDC	542084128	38SDC	21,711
39SDC	Subcontracted Direct Care Expense Detail	40SDC	Subcontractor Name	41SDC	FEIN	42SDC	Expense Amt.	43SDC	University of Mass Amherst	44SDC	542084128	45SDC	21,711
46SDC	Subcontracted Direct Care Expense Detail	47SDC	Subcontractor Name	48SDC	FEIN	49SDC	Expense Amt.	50SDC	University of Mass Amherst	51SDC	542084128	52SDC	21,711
53SDC	Subcontracted Direct Care Expense Detail	54SDC	Subcontractor Name	55SDC	FEIN	56SDC	Expense Amt.	57SDC	University of Mass Amherst	58SDC	542084128	59SDC	21,711
60SDC	Subcontracted Direct Care Expense Detail	61SDC	Subcontractor Name	62SDC	FEIN	63SDC	Expense Amt.	64SDC	University of Mass Amherst	65SDC	542084128	66SDC	21,711
67SDC	Subcontracted Direct Care Expense Detail	68SDC	Subcontractor Name	69SDC	FEIN	70SDC	Expense Amt.	71SDC	University of Mass Amherst	72SDC	542084128	73SDC	21,711
74SDC	Subcontracted Direct Care Expense Detail	75SDC	Subcontractor Name	76SDC	FEIN	77SDC	Expense Amt.	78SDC	University of Mass Amherst	79SDC	542084128	80SDC	21,711
81SDC	Subcontracted Direct Care Expense Detail	82SDC	Subcontractor Name	83SDC	FEIN	84SDC	Expense Amt.	85SDC	University of Mass Amherst	86SDC	542084128	87SDC	21,711
88SDC	Subcontracted Direct Care Expense Detail	89SDC	Subcontractor Name	90SDC	FEIN	91SDC	Expense Amt.	92SDC	University of Mass Amherst	93SDC	542084128	94SDC	21,711
95SDC	Subcontracted Direct Care Expense Detail	96SDC	Subcontractor Name	97SDC	FEIN	98SDC	Expense Amt.	99SDC	University of Mass Amherst	100SDC	542084128	101SDC	21,711

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
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
13N	Bad Debt Expense	14N	Unbillable Depreciation	15N	Revenue Offsets	16N	Revenue Offsets	17N	Revenue Offsets	18N	Revenue Offsets	19N	Revenue Offsets	20N	Revenue Offsets	21N	Revenue Offsets	22N	Revenue Offsets	23N	Revenue Offsets	24N	Revenue Offsets
25N	Revenue Offsets	26N	Revenue Offsets	27N	Revenue Offsets	28N	Revenue Offsets	29N	Revenue Offsets	30N	Revenue Offsets	31N	Revenue Offsets	32N	Revenue Offsets	33N	Revenue Offsets	34N	Revenue Offsets	35N	Revenue Offsets	36N	Revenue Offsets
37N	Revenue Offsets	38N	Revenue Offsets	39N	Revenue Offsets	40N	Revenue Offsets	41N	Revenue Offsets	42N	Revenue Offsets	43N	Revenue Offsets	44N	Revenue Offsets	45N	Revenue Offsets	46N	Revenue Offsets	47N	Revenue Offsets	48N	Revenue Offsets
49N	Revenue Offsets	50N	Revenue Offsets	51N	Revenue Offsets	52N	Revenue Offsets	53N	Revenue Offsets	54N	Revenue Offsets	55N	Revenue Offsets	56N	Revenue Offsets	57N	Revenue Offsets	58N	Revenue Offsets	59N	Revenue Offsets	60N	Revenue Offsets
61N	Revenue Offsets	62N	Revenue Offsets	63N	Revenue Offsets	64N	Revenue Offsets	65N	Revenue Offsets	66N	Revenue Offsets	67N	Revenue Offsets	68N	Revenue Offsets	69N	Revenue Offsets	70N	Revenue Offsets	71N	Revenue Offsets	72N	Revenue Offsets
73N	Revenue Offsets	74N	Revenue Offsets	75N	Revenue Offsets	76N	Revenue Offsets	77N	Revenue Offsets	78N	Revenue Offsets	79N	Revenue Offsets	80N	Revenue Offsets	81N	Revenue Offsets	82N	Revenue Offsets	83N	Revenue Offsets	84N	Revenue Offsets
85N	Revenue Offsets	86N	Revenue Offsets	87N	Revenue Offsets	88N	Revenue Offsets	89N	Revenue Offsets	90N	Revenue Offsets	91N	Revenue Offsets	92N	Revenue Offsets	93N	Revenue Offsets	94N	Revenue Offsets	95N	Revenue Offsets	96N	Revenue Offsets
97N	Revenue Offsets	98N	Revenue Offsets	99N	Revenue Offsets	100N	Revenue Offsets	101N	Revenue Offsets	102N	Revenue Offsets	103N	Revenue Offsets	104N	Revenue Offsets	105N	Revenue Offsets	106N	Revenue Offsets	107N	Revenue Offsets	108N	Revenue Offsets
109N	Revenue Offsets	110N	Revenue Offsets	111N	Revenue Offsets	112N	Revenue Offsets	113N	Revenue Offsets	114N	Revenue Offsets	115N	Revenue Offsets	116N	Revenue Offsets	117N	Revenue Offsets	118N	Revenue Offsets	119N	Revenue Offsets	120N	Revenue Offsets
121N	Revenue Offsets	122N	Revenue Offsets	123N	Revenue Offsets	124N	Revenue Offsets	125N	Revenue Offsets	126N	Revenue Offsets	127N	Revenue Offsets	128N	Revenue Offsets	129N	Revenue Offsets	130N	Revenue Offsets	131N	Revenue Offsets	132N	Revenue Offsets
133N	Revenue Offsets	134N	Revenue Offsets	135N	Revenue Offsets	136N	Revenue Offsets	137N	Revenue Offsets	138N	Revenue Offsets	139N	Revenue Offsets	140N	Revenue Offsets	141N	Revenue Offsets	142N	Revenue Offsets	143N	Revenue Offsets	144N	Revenue Offsets
145N	Revenue Offsets	146N	Revenue Offsets	147N	Revenue Offsets	148N	Revenue Offsets	149N	Revenue Offsets	150N	Revenue Offsets	151N	Revenue Offsets	152N	Revenue Offsets	153N	Revenue Offsets	154N	Revenue Offsets	155N	Revenue Offsets	156N	Revenue Offsets
157N	Revenue Offsets	158N	Revenue Offsets	159N	Revenue Offsets	160N	Revenue Offsets	161N	Revenue Offsets	162N	Revenue Offsets	163N	Revenue Offsets	164N	Revenue Offsets	165N	Revenue Offsets	166N	Revenue Offsets	167N	Revenue Offsets	168N	Revenue Offsets
169N	Revenue Offsets	170N	Revenue Offsets	171N	Revenue Offsets	172N	Revenue Offsets	173N	Revenue Offsets	174N	Revenue Offsets	175N	Revenue Offsets	176N	Revenue Offsets	177N	Revenue Offsets	178N	Revenue Offsets	179N	Revenue Offsets	180N	Revenue Offsets
181N	Revenue Offsets	182N	Revenue Offsets	183N	Revenue Offsets	184N	Revenue Offsets	185N	Revenue Offsets	186N	Revenue Offsets	187N	Revenue Offsets	188N	Revenue Offsets	189N	Revenue Offsets	190N	Revenue Offsets	191N	Revenue Offsets	192N	Revenue Offsets
193N	Revenue Offsets	194N	Revenue Offsets	195N	Revenue Offsets	196N	Revenue Offsets	197N	Revenue Offsets	198N	Revenue Offsets	199N	Revenue Offsets	200N	Revenue Offsets	201N	Revenue Offsets	202N	Revenue Offsets	203N	Revenue Offsets	204N	Revenue Offsets
205N	Revenue Offsets	206N	Revenue Offsets	207N	Revenue Offsets	208N	Revenue Offsets	209N	Revenue Offsets	210N	Revenue Offsets	211N	Revenue Offsets	212N	Revenue Offsets	213N	Revenue Offsets	214N	Revenue Offsets	215N	Revenue Offsets	216N	Revenue Offsets
217N	Revenue Offsets	218N	Revenue Offsets	219N	Revenue Offsets	220N	Revenue Offsets	221N	Revenue Offsets	222N	Revenue Offsets	223N	Revenue Offsets	224N	Revenue Offsets	225N	Revenue Offsets	226N	Revenue Offsets	227N	Revenue Offsets	228N	Revenue Offsets
229N	Revenue Offsets	230N	Revenue Offsets	231N	Revenue Offsets	232N	Revenue Offsets	233N	Revenue Offsets	234N	Revenue Offsets	235N	Revenue Offsets	236N	Revenue Offsets	237N	Revenue Offsets	238N	Revenue Offsets	239N	Revenue Offsets	240N	Revenue Offsets
241N	Revenue Offsets	242N	Revenue Offsets	243N	Revenue Offsets	244N	Revenue Offsets	245N	Revenue Offsets	246N	Revenue Offsets	247N	Revenue Offsets	248N	Revenue Offsets	249N	Revenue Offsets	250N	Revenue Offsets	251N	Revenue Offsets	252N	Revenue Offsets
253N	Revenue Offsets	254N	Revenue Offsets	255N	Revenue Offsets	256N	Revenue Offsets	257N	Revenue Offsets	258N	Revenue Offsets	259N	Revenue Offsets	260N	Revenue Offsets	261N	Revenue Offsets	262N	Revenue Offsets	263N	Revenue Offsets	264N	Revenue Offsets
265N	Revenue Offsets	266N	Revenue Offsets	267N	Revenue Offsets	268N	Revenue Offsets	269N	Revenue Offsets	270N	Revenue Offsets	271N	Revenue Offsets	272N	Revenue Offsets	273N	Revenue Offsets	274N	Revenue Offsets	275N	Revenue Offsets	276N	Revenue Offsets
277N	Revenue Offsets	278N	Revenue Offsets	279N	Revenue Offsets	280N	Revenue Offsets	281N	Revenue Offsets	282N	Revenue Offsets	283N	Revenue Offsets	284N	Revenue Offsets	285N	Revenue Offsets	286N	Revenue Offsets	287N	Revenue Offsets	288N	Revenue Offsets
289N	Revenue Offsets	290N	Revenue Offsets	291N	Revenue Offsets	292N	Revenue Offsets	293N	Revenue Offsets	294N	Revenue Offsets	295N	Revenue Offsets	296N	Revenue Offsets	297N	Revenue Offsets	298N	Revenue Offsets	299N	Revenue Offsets	300N	Revenue Offsets
301N	Revenue Offsets	302N	Revenue Offsets	303N	Revenue Offsets	304N	Revenue Offsets	305N	Revenue Offsets	306N	Revenue Offsets	307N	Revenue Offsets	308N	Revenue Offsets	309N	Revenue Offsets	310N	Revenue Offsets	311N	Revenue Offsets	312N	

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FEIN: 04566243

FY END: 6/30/2014

ORGANIZATION: Lutheran Community Services, Inc.

UFR Program Number: 25

Program Name: Massachusetts Adoption

Adoption Program

MA 01609

Worcester

Program Address: 20 Hamilton Street

Program Type: 23

operating hours/week (e.g., 40): 40.00

Catalog of Federal Domestic Assistance #: <http://www.cfda.gov/default.htm>

Weeks operated during audit period (e.g., 52): 52.00

(City)

(Zipcode)

REVENUE

1R Contb., Gifts, Leg., Bequests, Spec. Ev.

2R Gov. In-Kind/Capital Budget

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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Unit Rate; 25 = Negotiated Unit Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

EXPENSE - ACTUAL/PLANNED

1E Total Direct Program Staff = 395

2E Chief Executive Officer

3E Chief Financial Officer

4E Acting/Clinical Support

5E Admin Maint/House-Grndkeeping

6E Total Admin Employee

7E Commercial products & Sys/Milking

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 General/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 171

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

55E Allocation of State/Fed Non-Reimbursable Expense

56E TOTAL EXPENSE = \$3R

57E TOTAL REVENUE = \$3R

58E OPERATING RESULTS

CRE Preliminary Calculation of Cost Reimb. Excess Rev. *

NON-REIMBURSABLE EXPENSE DETAIL

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.)

2377

(2377)

REVENUE

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 Pharmacists (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.C.S.W., L.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 Maintenance, House/Groundskeeping, Cook 138

37S Direct Care / Driver Staff (UFR Title 138)

38S Direct Care Overtime, Shift Differential and Relief

39S Total Direct Program Staff = 1E

15S Enter defined unit of service: Families Counseled

25S Enter total unit capacity: 60

35S Publicly sponsored clients:

45S Privately sponsored clients:

55S Performance Report (D-1)

65S Internet filing system

75S suspended for FY '08 filings.

1C Dept. Contract ID-11, Characters

2C DSS 0082014PRO

3C AMSS

4C

5C

1PS State Dept. Payor Name

2PS Payor's FEIN

3PS

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

2SDC Expense Amt.

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

1.303

PREPARER COMMENTS:

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

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

REVENUE	1R Contnib., Clts, 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 (excl. 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 (DTAWEL)	13R Dept. of Youth Services (DYS)	14R Health Care Fin. & Policy (HCF)-Contract	15R Health Care Fin. & Policy (HCF)-JUCP	16R MA. Comm. For the Blind (MCB)	17R MA. Comm. for Deaf & 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 Veterans 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 Gov./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 Ply offsets	40R Other Publicly sponsored client offsets	41R Private Client Fees (excluding 3rd Ply)	42R Released Net Assets-Program	43R Total Assistance and Fees	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
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EXPENSE - ACTUAL/PLANNED	1E Total Direct Program Staff = 393	2E Chief Executive Officer	3E Chief Financial Officer	4E Accounting/Clerical Support	5E Admin Maint/House-Grndskkeeping	6E Total Admin Employee	7E Commercial Products & Svcs/Mktng	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./Fum.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	55E Allocation of State/Fed Non-Reimbursable Expense	56E TOTAL EXPENSE = 53R	57E TOTAL REVENUE	58E OPERATING RESULTS	59E Preliminary Calculation of Cost Reimb. Excess Rev. *
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UNDUPLICATED	1N Direct Employee Compensation & Related Exp.	2N Direct Occupancy	3N Direct Other Program/Operalng	4N Direct Subcontract Expense	5N Direct Administrative Expense	6N Direct Other Expense	7N Direct Depreciation	8N Total Direct Non-Reimbursable (Tfr 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
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UNDUPLICATED	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. McKelvie, 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 Clinicians-(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 II (UFR Title 134)	33S Direct Care / Prog. Staff III (UFR Title 135)	34S Direct Care / Prog. Staff I (UFR Title 136)	35S Prog. Secretarial / Clerical Staff (UFR Title 137)	36S Maintenance, House/Groundskkeeping, Cook 138	37S Direct Care / Driver Staff (UFR Title 138)	38S Direct Care Overtime, Shift Differential and Relief	39S Total Direct Program Staff = 1E
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UNDUPLICATED	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. McKelvie, 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 Clinicians-(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 II (UFR Title 134)	33S Direct Care / Prog. Staff III (UFR Title 135)	34S Direct Care / Prog. Staff I (UFR Title 136)	35S Prog. Secretarial / Clerical Staff (UFR Title 137)	36S Maintenance, House/Groundskkeeping, Cook 138	37S Direct Care / Driver Staff (UFR Title 138)	38S Direct Care Overtime, Shift Differential and Relief	39S Total Direct Program Staff = 1E
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UNDUPLICATED	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. McKelvie, 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 Clinicians-(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 II (UFR Title 134)	33S Direct Care / Prog. Staff III (UFR Title 135)	34S Direct Care / Prog. Staff I (UFR Title 136)	35S Prog. Secretarial / Clerical Staff (UFR Title 137)	36S Maintenance, House/Groundskkeeping, Cook 138	37S Direct Care / Driver Staff (UFR Title 138)	38S Direct Care Overtime, Shift Differential and Relief	39S Total Direct Program Staff = 1E
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PREPARER COMMENTS: (13,603)

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

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

Program Type: 27 *Program Type: 27

Program Description: Refugee School Impact (RSI) Program

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

Program Type: 27 *Program Type: 27

Program Description: Refugee School Impact (RSI) Program

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Program Type: 27 *Program Type: 27

Program Description: Refugee School Impact (RSI) Program

1R Contib., Gifs, 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 (excl. Fed. Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

9R Dept. of Developmental Services (DDSD/DMR)

10R Dept. of Public Health (DPH)

11R Dept. of Children and Families (DCF/DSS)

12R Dept. of Transitional Assist (DTAWEL)

13R Dept. of Youth Services (DYS)

14R Health Care Fin. & Policy (HCF)-Contract

15R Health Care Fin. & Policy (HCF)-LUCP

16R MA. Comm. for the Blind (MCB)

17R MA. Comm. for Deaf & 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 Veterans 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 Gov./Quash-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 Salaries

38R Client Resources

39R Mass. spon.client SF/3rd Ply offsets

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Ply)

42R Private Client 3rd Ply/offsets

43R Total Assistance and Fees

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

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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2N Direct Other Program/Operating

3N Direct Subcontract Expense

4N Direct Administrative Expense

5N Direct Other Expense

6N Direct Depreciation

7N Total Direct Non-Reimbursable

8N Total Direct and Allocated Non-Reimb. (54E+55E)

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9N Eligible Non-Reimbursable Exp. Revenue Offsets

ORGANIZATION: Lutheran Community Services, Inc. **PROGRAM NAME:** Allcare **Program Address:** 891 Montello Street **City:** Brockton **State:** MA **Zipcode:** 02301 **Family Support:** **FY END:** 6/30/2014 **FEIN:** 043565243

UFR Program Number: 48 **Program Type:** 23 **Program Address:** 891 Montello Street **City:** Brockton **State:** MA **Zipcode:** 02301 **Family Support:** **FY END:** 6/30/2014 **FEIN:** 043565243

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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 = HCFF/Medicaid Class Rate, 23 = Negotiated Unit Rate, 24 = Negotiated Accommodations Rate, 25 = Non-negotiated Accommodations Rate, 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable

REVENUE

1R Contib., 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 (excl. Fed Direct) **7R** Total Grants **8R** Dept. of Mental Health (DMH) **9R** Dept. of Developmental Services (DDSD/DMR) **10R** Dept. of Public Health (DPH) **11R** Dept. of Children and Families (DCF/DSS) **12R** Dept. of Transitional Asst (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 Gov/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 Ply offests **40R** Other Publicly sponsored client offests **41R** Private Client Fees (excluding 3rd Ply) **42R** Private Client 3rd Ply/other offests **43R** Total Assistance and Fees **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

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL **2SDC** Expense Amt. **3SDC** FEIN **4SDC** **5SDC**

Comm. Of MA Surplus Rev. Retention Share **PREPARER COMMENTS:**

1N Direct Employee Compensation & Related Exp. **2N** Direct Occupancy **3N** Direct Other Program/Operational **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

1E Total Direct PROGRAM STAFF = 39S **2E** Chief Executive Officer **3E** Chief Financial Officer **4E** Acting/Clerical Support **5E** Admin Maint/House-Grds/keeping **6E** Total Admin Employees **7E** Commercial products & Svs/Hkling **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 205 **22E** Staff Training 204 **23E** Staff Meals / 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 **55E** Allocation of State/Fed Non-Reimbursable Expense **56E** TOTAL EXPENSE **57E** TOTAL REVENUE = 53R

GRE Preliminary Calculation of Cost Reimb. Excess Rev. * **NON-REIMBURSABLE EXPENSE DETAIL** **Description**

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1N Direct Employee Compensation & Related Exp. **2N** Direct Occupancy **3N** Direct Other Program/Operational **4N** Direct Subcontract Expense **5N** Direct Administrative

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FEIN: 043566243

FY END: 6/30/2014

Catalog of Federal Domestic Assistance #: 19.510

Operating hours/week (e.g., 40): 40.00

Program Name: Other Non-Massachusetts Programs
 Program Address: 261 Sheep Davis Road, Suite A-1
 Program Type: N/A
 UFR Program Number: 53
 Description: Out of State Organization Mission
 NH (State): 03301 (Zipcode)
 Concord (City): 2080
 # Weeks operated during audit period (e.g., 52): 52.00
 http://www.cfdia.gov/default.htm

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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contib., Gifts, Leg., Bequests, Spec. Ev.	1E Total Direct Program Staff = 39S				
2R Gov. In-Kind/Capital Budget	2E Chief Executive Officer				
3R Private In-Kind	3E Chief Financial Officer				
4R Total Contribution and In-Kind	4E Acting/Clerical Support				
5R Mass Gov. Grant	5E Admin Main/House-Grdskeeping				
6R Other Grant (excl. Fed Direct)	6E Total Admin Employee				
7R Total Grants	7E Commercial products & Svs/Mkting				
8R Dept. of Mental Health (DMH)	8E Total FTE/Salary/Wages				
9R Dept. of Developmental Services (DDS/DMR)	9E Payroll Taxes 150				
10R Dept. of Public Health (DPH)	10E Fringe Benefits 151				
11R Dept. of Children and Families (DCF/DSS)	11E Accrual Adjustments				
12R Dept. of Transitional Assist (DTAWEL)	12E Total Employee Compensation & Rel. Exp.				
13R Dept. of Youth Services (DYS)	13E Facility and Prog. Equip. Expenses 301,390				
14R Health Care Fin & Policy (HCF)-Contract	14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-UCP	15E Facility Operation/Maint./Furn.390				
16R MA. Comm. For the Blind (MCB)	16E Facility General Liability Insurance 390				
17R MA. Comm. for Deaf & H (MCDD)	17E Total Occupancy				
18R MA. Rehabilitation Commission (MRC)	18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)	19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EECC)-Contract	20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EECC)-Voucher	21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)	22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)	23E Staff Misage / Travel 205				
24R Parole Board (PAR)	24E Meals 207				
25R Veteran's Services (VET)	25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)	26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCD)	27E Vehicle Depreciation 208				
28R POS Subcontract	28E Incidental Medical /Medicine/Pharmacy 209				
29R Mass. State Agency Non - POS	29E Client Personal Allowances 211				
30R Mass. State Agency Non - POS	30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Gov/Quasi-Govt. Entities	31E Direct Client Wages 214				
32R Non-Mass. State/Local Government	32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts	33E Program Supplies & Materials 215				
34R Medicaid - Direct Payments	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract	35E Other Expense				
36R Medicare	36E Total Other Program Expense				
37R Mass. Govt. Client Stipends	42E Other Professional Fees & Other Adm. Exp. 410				
38R Client Resources	43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Ply offests	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offests	48E Program Support 216				
41R Private Client Fees (excluding 3rd Ply)	49E Professional Insurance 410				
42R Private Client 3rd Ply/other offests	50E Working Capital Interest 410				
43R Total Assistance and Fees	51E Total Direct Administrative Expense				
44R Federated Fundraising	52E Admin (M&G) Reporting Center Allocation				
45R Commercial Activities	53E Total Reimbursable Expense				
46R Non-Charitable Revenue	54E Direct State/Federal Non-Reimbursable Expense				
47R Investment Revenue	55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue	56E TOTAL EXPENSE				
49R Allocated Admin (M&G) Revenue	57E TOTAL REVENUE = 53R				
50R Released Net Assets-Program	58E OPERATING RESULTS				
51R Released Net Assets-Equipment	CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				
52R Released Net Assets-Time	(subject to OSD adjustment)				
53R Total Revenue = 57E	13,508,818 Non-Mass Employee Compensation & Related Expenses				
	859,966 Non-Mass Occupancy Related Expenses				
	5,612,759 Non-Mass Direct Program and Operating Expenses				
	62,058 Non-Mass Bad Debt and Interest Expense				
	73,918 Non-Mass Depreciation				
	20,117,519 (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.)				
	20,117,519				
	19,745,556				
	373,963				

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

UFR Program Number: 55

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014

FEIN: 043566243

Program Name: 51 Union Street, Worcester (City), MA (State), 01609 (Zipcode)

Religious Independence through Service Enhancement, Description: Religious Services

Program Address: 51 Union Street, Worcester (City), MA (State), 01609 (Zipcode)

*Program Type: 27, Catalog of Federal Domestic Assistance #: 93.576, # operating hours/week (e.g., 40): 40.00

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

REVENUE: 1R Contnbl., 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 (excl. 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 (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 Veterans'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 Gov./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 Ply offsets

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Ply)

42R Total Assistance and Fees

43R Federated Fundraising

44R Commercial Activities

45R Non-Charitable Revenue

46R Investment Revenue

47R Other Revenue

48R Allocated Admin (M&G) Revenue

49R Released Net Assets-Program

50R Released Net Assets-Equipment

51R Released Net Assets-Time

52R Total Revenue = 57E

53R SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

54R Subcontract Name FEIN Expense Amt.

55R 1SDC

56R 2SDC

57R 3SDC

58R 4SDC

59R 5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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.)

1R Contnbl., Gifts, Leg., Bequests, Spec. Ev. 10,159

2R Gov. In-Kind/Capital Budget 487

3R Private In-Kind 487

4R Total Contribution and In-Kind 1,059

5R Mass Gov. Grant 0.02

6R Other Grant (excl. Fed.Direct) 0.01

7R Total Grants 0.03

8R Dept. of Mental Health (DMH) 10,260

9R Dept. of Developmental Services (DDS/DMR) 761

10R Dept. of Public Health (DPH) 620

11R Dept. of Children and Families (DCF/DSS) 11,631

12R Dept. of Transitional Assist. (DTA/WEL) 15

13R Dept. of Youth Services (DYS) 98

14R Health Care Fin & Policy (HCF)-Contract 5

15R Health Care Fin & Policy (HCF)-UCP 118

16R MA. Comm. For the Blind (MCB) 103

17R MA. Comm. for Deaf & H (MCD) 14.6%

18R MA. Rehabilitation Commission (MRC) 18E Direct Care Consultant 201

19R MA. Off. for Refugees & Immigr.(ORI) 19E Temporary Help 202

20R Dept. of Early Educ. & Care (EEC)-Contract 20E Clients and Caregivers Reimb./Stipends 203

21R Dept. of Early Educ. & Care (EEC)-Voucher 21E Subcontracted Direct Care 206

22R Dept. of Correction (DOC) 22E Staff Training 204

23R Dept. of Elementary & Secondary Educ. (DOE) 23E Social Worker - L.L.C.S.W. (UFR Title 124)

24R Parole Board (PAR) 24E Meals 207

25R Veterans's Services (VET) 25E Client Transportation 208

26R Ex. Off. of Elder Affairs (ELD) 26E Vehicle Expenses 208

27R Div. of Housing & Community Develop(OCD) 27E Vehicle Depreciation 208

28R POS Subcontract 28E Incidental Medical/Medicine/Pharmacy 209

29R Other Mass. State Agency POS 29E Client Personal Allowances 211

30R Mass. State Agency Non - POS 30E Provision Material Goods/Svs /Benefits 212

31R Mass. Local Gov./Quasi-Govt. Entities 31E Direct Client Wages 214

32R Non-Mass. State/Local Government 32E Other Commercial Prot. & Svs. 214

33R Direct Federal Grants/Contracts 33E Program Supplies & Materials 215

34R Medicaid - Direct Payments 34E Non Charitable Expenses

35R Medicaid - MBHP Subcontract 35E Other Expense

36R Medicare 36E Total Other Program Expense

37R Mass. Govt. Client Stipends 37E Other Professional Fees & Other Admin. Exp. 410

38R Client Resources 38E Leased Office/Program Office Equip. 410,350

39R Mass. spon-client SF/3rd Ply offsets 38E Office Equipment Depreciation 410

40R Other Publicly sponsored client offsets 48E Program Support 216

41R Private Client Fees (excluding 3rd Ply) 49E Professional Insurance 410

42R Total Assistance and Fees 50E Working Capital Interest 410

43R Federated Fundraising 51E Total Direct Administrative Expense 184

44R Commercial Activities 52E Admin (M&G) Reporting Center Allocation 1,665

45R Non-Charitable Revenue 53E Total Reimbursable Expense 14,514

46R Investment Revenue 54E Direct State/Federal Non-Reimbursable Expense

47R Other Revenue 55E Allocation of State/Fed Non-Reimbursable Expense

48R Allocated Admin (M&G) Revenue 56E TOTAL EXPENSE 14,514

49R Released Net Assets-Program 57E TOTAL REVENUE = 53R 10,159

50R Released Net Assets-Equipment 58E OPERATING RESULTS (4,355)

51R Released Net Assets-Time (subject to OSD adjustment)

52R Total Revenue = 57E

53R SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

54R Subcontract Name FEIN Expense Amt.

55R 1SDC

56R 2SDC

57R 3SDC

58R 4SDC

59R 5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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.)

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12R Dept. of Transitional Assist. (DTA/WEL) 15

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36R Medicare 36E Total Other Program Expense

37R Mass. Govt. Client Stipends 37E Other Professional Fees & Other Admin. Exp. 410

38R Client Resources 38E Leased Office/Program Office Equip. 410,350

39R Mass. spon-client SF/3rd Ply offsets 38E Office Equipment Depreciation 410

40R Other Publicly sponsored client offsets 48E Program Support 216

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50R Released Net Assets-Equipment 58E OPERATING RESULTS (4,355)

51R Released Net Assets-Time (subject to OSD adjustment)

52R Total Revenue = 57E

53R SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

54R Subcontract Name FEIN Expense Amt.

55R 1SDC

56R 2SDC

57R 3SDC

58R 4SDC

59R 5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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)

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11N Capital Budget Revenue Adjustment

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(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.)

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3R Private In-Kind 487

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9R Dept. of Developmental Services (DDS/DMR) 761

10R Dept. of Public Health (DPH) 620

11R Dept. of Children and Families (DCF/DSS) 11,631

12R Dept. of Transitional Assist. (DTA/WEL) 15

13R Dept. of Youth Services (DYS) 98</

Program Name: DRIVE
 Program Address: 593 Main Street
 City: West Springfield
 State: MA
 Zipcode: 01098

UFR Program Number: 57
 Program Type: 27
 *Program Type: 27
 Catalog of Federal Domestic Assistance #: 93.575
 # operating hours/week (e.g., 40): 40.00
<http://www.cfda.gov/default.htm>

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REVENUE

1R Comb., 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 (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 Gov/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
 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

1S STAFFING, # hourly = 1,00 FTE: 2080
 0S STAFFING, # hourly = 1,00 FTE: 2080

15 Program Director (UFR Title 101)
 25 Program Function Manager (UFR Title 102)
 35 Asst. Program Director (UFR Title 103)
 45 Supervising Professional (UFR Title 104)
 55 Physician & Psychiatrist (UFR Title 105 & 121)
 65 Physical Asst. (UFR Title 106)
 75 N. Midwife, N.P., Psych N.N.A., R.N., MA (Title 107)
 85 R.N., - Non Masters (UFR Title 108)
 95 L.P.N. (UFR Title 109)
 105 Pharmacist (UFR Title 110)
 115 Occupational Therapist (UFR Title 111)
 125 Physical Therapist (UFR Title 112)
 135 Speech / Lang. Pathol., Audiologist (UFR Title 113)
 145 Dietician / Nutritionist (UFR Title 114)
 155 Spec. Education Teacher (UFR Title 115)
 165 Teacher (UFR Title 116)
 175 Day Care Director (UFR Title 117)
 185 Day Care Lead Teacher (UFR Title 118)
 195 Day Care Teacher (UFR Title 119)
 205 Day Care Asst. Teacher / Aide (UFR Title 120)
 215 Psychologist - Doctorate (UFR Title 122)
 225 Clinician-(formerly Psych.Masters)(UFR Title 123)
 235 Social Worker - L.I.C.S.W., L.S.W (UFR Title 124)
 245 Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)
 255 Licensed Counselor (UFR Title 127)
 265 Cert. Ach. &or Drug Abuse Counselor (UFR Title 129)
 275 Counselor (UFR Title 130)
 285 Case Worker / Manager - Masters (UFR Title 131)
 295 Case Worker / Manager (UFR Title 132)
 305 Direct Care /Prog. Staff Superv. (UFR Title 133)
 315 Direct Care /Prog. Staff III (UFR Title 134)
 325 Direct Care /Prog. Staff II (UFR Title 135)
 335 Direct Care /Prog. Staff I (UFR Title 136)
 345 Direct Care / Clerical Staff (UFR Title 137)
 355 Prog. Secretarial/ Clerical Staff (UFR Title 137)
 365 Maintenance, House/Groundskeeping, Cook 138
 375 Direct Care /Driver Staff (UFR Title 136)
 385 Direct Care Overtime, Shift Differential and Relief
 395 Total Direct Program Staff = 1E

15S Enter defined unit of service: Clients 60
 25S Enter total unit capacity: Clients 60

35S Publicly sponsored clients:
 45S Privately sponsored clients:
 55S Performance Report (D-1)
 65S Internet filing system)
 75S suspended for FY '08 filings.

1C OR Contract ID-11 Characters 2021
 2C
 3C
 4C
 5C

1PS Payor's FEIN
 2PS
 3PS

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL
 2SDC
 3SDC
 4SDC
 5SDC

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

PREPARER COMMENTS:

MASSACHUSETTS CONTRACT INFORMATION
 Dept Contract ID-11 Characters MMARS Code
 1C OR 130R000002 2021

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

NON-REIMBURSABLE EXPENSE DETAIL
 Description
 51E Total Direct Administrative Expense 1,862 3.8 %
 52E Admin (M&G) Reopening Center Allocation 15,868 6.2 %
 53E Total Reimbursable Expense 43
 54E Direct State/Federal Non-Reimbursable Expense 16,894 6.5 %
 55E TOTAL EXPENSE 14,776 6.9 %
 57E TOTAL REVENUE = 53R
 58E OPERATING RESULTS (2,118)
 CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

Unudp # service units delivered 8,269
 Clients 111

49E Professional Insurance 410
 50E Working Capital Interest 189
 51E Total Direct Administrative Expense 1,862 3.8 %
 52E Admin (M&G) Reopening Center Allocation 15,868 6.2 %
 53E Total Reimbursable Expense 43
 54E Direct State/Federal Non-Reimbursable Expense 16,894 6.5 %
 55E TOTAL EXPENSE 14,776 6.9 %
 57E TOTAL REVENUE = 53R
 58E OPERATING RESULTS (2,118)
 CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

19E Temporary Help 201
 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 3,475
 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 189

11E Total Direct Program Staff = 395
 2E Chief Executive Officer
 3E Chief Financial Officer
 4E Accounting/Clerical Support
 5E Admin Maint./House-Comdsking
 6E Total Admin Employee
 7E Commercial products & Svs/Mktng
 8E Total FTE/Salary/Wages 8,269
 9E Payroll Taxes 150
 10E Fringe Benefits 151
 11E Accrual Adjustments 860
 12E Total Employee Compensation & Rel. Exp. 9,662
 13E Facility and Prog. Equip. Expenses 301,390
 14E Facility & Prog. Equip. Depreciation 301
 15E Facility Operator/Maint./Purn.390
 16E Facility General Liability Insurance 390
 17E Total Occupancy 860
 18E Direct Care Consultant 201
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UFR Program Number: 59 Program Name: Supplemental Nutrition Assistance Program Description: Refugee Services

Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01089 (Zipcode)

*Program Type: 27 # Weeks operated during audit period (e.g., -32) 52.00 # operating hours/week (e.g., 40): 40.00

1R Contib., 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 (excl. Fed.Direc) 7R Total Grants 8R Dept. of Mental Health (DMH) 9R Dept. of Developmental Services (DDSD/DMR) 10R Dept. of Public Health (DPH) 11R Dept. of Children and Families (DCF/DSS) 12R Dept. of Transitional Assist (DTAW/EL) 13R Dept. of Youth Services (DYS) 14R Health Care Fin. & Policy (HCF)-Contract 15R Health Care Fin. & Policy (HCF)-HJCP 16R MA. Comm. For the Blind (MCB) 17R MA. Comm. for Deaf & 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 Gov./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 Ply offsets 40R Other Publicly sponsored client offsets 41R Private Client Fees (excluding 3rd Ply) 42R Private Client 3rd Ply/other offsets 43R Total Assistance and Fees 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

1E Total Direct Program Staff = 39S 2E Chief Executive Officer 3E Chief Financial Officer 4E Accounting/ Clerical Support 5E Admin Maint/House-Gmndskeeping 6E Total Admin Employee 7E Commercial products & Svs/Mktng 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. Depreciation 301 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 10,690 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 4,881 52E Admin (M&G) Reporting Center Allocation 16,344 53E Total Reimbursable Expense 200,000 54E Direct State/Federal Non-Reimbursable Expense 1,806 55E Allocation of State/Fed Non-Reimbursable Expense 144,268 56E TOTAL EXPENSE 131,525 57E TOTAL REVENUE = 53R (12,743) (subject to OSD adjustment)

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) 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

1S OSD's Program 2S Performance Report (D-1) 3S Internet filing system 4S Released Net Assets-Program 5S Released Net Assets-Equipment 6S Released Net Assets-Time 7S suspended for FY '08 filings

1C WEL Contract/ID-11 Characters 2C WEL WEL403064 3C WEL 2949 4C POS SUBCONTRACT INFORMATION 5C Payor Name

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL 2SDC Subcontractor Name FEIN 3SDC Russian Community Associat 043102943 4SDC Expense Amt. 6,241 5SDC

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

PREPARER COMMENTS:

REVENUE

EXPENSE - ACTUAL/PLANNED

FTE Actual Planned % Var

117,847 112,847 -20.4 %

133,390 -20.4 %

10,200 -55.7 %

35,961 -70.3 %

4,540 3.1 %

15,909 2.7 %

200,000 -28.5 %

200,000 %

200,000 -27.9 %

200,000 -34.2 %

(12,743)

(subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

UNDUP # service units delivered 490

UNDUP # Clients 490

UNDUP # Clients delivered 490

UNDUP # Clients 490

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	<u>\$ 1,280,344</u>

Other Revenue

Schedule A OSI: line 48R

Miscellaneous Fee Income	<u>\$ 100,712</u>
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Non-Reimbursable Expense

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



CliftonLarsonAllen

CliftonLarsonAllen LLP
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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



**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.

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

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

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

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.

HOME > ABOUT US > BOARD OF DIRECTORS

Board Of Directors

Officers

Jeffrey P. Kinney is chair of the Ascentria board of directors, and has been a board member since 2006. He currently manages a team of corporate bankers with Wells Fargo in Boston. Over a 30 year career, he has had similar positions with Wachovia, Fleet Bank and First National Bank of Chicago. Kinney earned a bachelor of arts degree from Wittenberg University and an MBA from DePaul University. He previously sat on the board of the Greater Hartford Arts Council and is a current member of the board of The Boston Rescue Mission.

Angela Bovill is President and CEO of Ascentria Care Alliance. She joined the organization in 2008 as Chief Financial Officer, was named Chief Operating Officer in 2011, and became President and CEO in January, 2013. Before joining Ascentria, Angela was General Manager of Digital Services for IDEXX Laboratories, where she worked for 17 years in business development, mergers and acquisitions, and turnarounds. While at IDEXX, she created and launched two new service lines, and turned around a new business acquisition from a major loss to the most profitable in the company. Angela graduated magna cum laude from the University of Southern Maine, majoring in Economics, and earned an MBA with honors from Boston University. She has completed multiple executive education programs, including at the University of Notre Dame's Mendoza School of Business and Harvard University's Kennedy School of Government. As President and CEO of Ascentria, Angela has led a transformation of the nonprofit – streamlining, rebranding and changing the model of care to be more client-centered and partnership-focused. With a new vision, name, strategy and leadership team, Ascentria is leading the human services sector in innovation and holistic care.

Garth H. Greimann (financial secretary to the board) is a leader in the Boston business and financial community. He is immediate past chair of the Ascentria board of directors. Currently he is the chief administrative officer of Berkshire Partners. Prior to joining Berkshire, he spent 12 years in domestic and international commercial banking, primarily with The First National Bank of Boston. He earned a bachelor of arts from Dartmouth College.

Karen L. Gaylin (secretary to the board) has been a human resource professional for 15 years in the financial services, high tech and healthcare industries. She earned a bachelor of arts in economics and art history from Wellesley College. She was most recently a HR Partner with Lifeline Systems Company, a division of Philips Electronics NA. She previously served on the Ascentria governing board from 1993 to 2000 and was president of the board from 1997-2000. Ms. Gaylin has been active as a volunteer/board member for various cultural and social services organizations in Massachusetts, Virginia and California over the past 20 years.

Directors

The Rev. Canon Hannah Anderson was called in 2013 to serve as Canon to the Ordinary with the Episcopal Diocese of New Hampshire. Prior to this call, she served as a parish priest for 19 years in various parishes. She is certified as a professional Life Coach through IPEC (Institute for Professional Excellence in Coaching) with a specialty in coaching leaders. Hannah founded The Blessing Cup Project, a non-profit incorporating art and mentoring for children and teens at high risk. She received a bachelor of arts degree from the University of Washington, Seattle, a master of divinity degree from the School of Theology, University of the South, Swannee, Tenn., and a doctorate of ministry degree from Seabury-Western School of Theology (Adaptive Leadership/Congregational Development) in Chicago, IL.

Michael Balinskas is the General Manager of PowerHawke, Inc. and the Director of Business Development with McPhee Electric, Ltd. He first became associated with Ascentria through serving on the Good News Garage subsidiary board. Michael is the chairman of the Berlin, Conn. Inland Wetlands and Watercourses Commission, and is currently the president of the Bethany Lutheran Church Council. He is also a member of the Greater Middletown Chorale where he sings bass, and is a member of the Northeast Joint Apprenticeship and Training Committee. He received a bachelor of science from Worcester Polytechnic Institute, Worcester, Mass. in mechanical engineering and thermodynamics, and an MBA from Rensselaer Polytechnic Institute in Hartford, Conn.

Kenneth B. Bohlin is the President & CEO of Informa USA, which encompasses the North American assets of Informa plc, the UK-based business, professional and academic information group. During his 30 years with Informa, Ken has had lead responsibility for building Informa's US business and has also served on Informa plc's Executive Board as well as several of Informa's subsidiary boards. He graduated from Dartmouth College in 1975 and has spent his career working in the financial information industry. Ken has served on the advisory board of the Lutheran Healthcare Center and the LSSNE Foundation board. He is a long-standing member of the Leadership Council of the Dana-Farber Cancer Institute in Boston, has been actively involved in fund-raising efforts for organizations such as the World Cancer Research Fund, and has served on the boards and otherwise volunteered with various other charitable organizations and foundations. Born in Worcester, Massachusetts, he currently resides in Lincoln, New Hampshire.

Pastor Ross Goodman is a graduate of Wake Forest University, Princeton Theological Seminary and the Lutheran Theological Seminary in Philadelphia. He received a Doctor of Ministry from Andover Newton Theological School in 1995. He served Good Shepherd Lutheran Church in North Quincy for ten years before being called to St. Paul in 1996. Pastor Goodman also consults with Children's Hospital Chaplaincy, assists the New England Synod with various projects, maintains standing as a Fellow with the American Association of Pastoral Counselors, and also serves on the board of Bethany House of Prayer. Pastor Goodman and his wife have provided a loving home to five children through the Ascentria Unaccompanied Refugee Minors program.

Juliana Badaro Langille emigrated from Brazil in 2001. She is the executive director of Community Connections of Brockton, Mass., a not-for-profit that partners with parents, residents, community groups, service agencies, businesses and others who want to strengthen Brockton's families, neighborhoods and community. A former Ascentria client, Langille lived at the Ruth House, an Ascentria program in Brockton offering transitional housing for homeless teenage mothers and their children. At Ruth House, she learned to be self-sufficient in her new country, while completing her education.

William Mayo is a senior IT Executive who has worked extensively in the Biotech and Consumer Products industries. With Biogen Idec, a global Biotechnology company focusing on applying immunobiology to neurodegenerative diseases, Bill led IT teams focused on the Global Supply Chain and the US launch of several commercial drugs. Bill also spent over 20 years with The Gillette Company / Procter & Gamble where he led teams and projects in over 20 countries, was based in the UK for a time, and supported multiple major business reorganizations, mergers, acquisitions and divestitures over a career that now spans 25+ years. Bill holds a Bachelor of Science degree in Computer Science and a Master of Business Administration from Northeastern University, Boston, Mass. He maintains his connection to Northeastern working with the College of Computer Science's Alumni development function. Bill is a regular contributor to various IT Industry publications and has been recognized by Computerworld/CIO Magazine as a 2014 Premier 100 IT Leader. He has volunteered with several community organizations including the Djerf Christian Preschool in Quincy, Mass, the Congregation Council of Faith Lutheran Church of Quincy and various school and civic associations.

Barbara J. Ruhe, Attorney-At-Law and adoptive parent, is an expert in family and juvenile law with over 36 years in the field. She is a champion for men and women who are victims of domestic violence, and children who are physically, emotionally or sexually abused. Much of her time is spent in court litigating, and working with clients to obtain needed services. She provided legal counsel to Lutheran Child and Family Services of Connecticut from 1988 to 1993. She is a graduate of Valparaiso University Law School, and a member of the Connecticut Bar since 1976.

Dr. Donald N. Sweet As a principal of Vital Growth Consulting Group, Dr. Sweet has consistently assisted businesses to improve their top and bottom line performance and meet their goals. He has 30 years of domestic and international business experience with SME and multinational companies, both private and public, in a number of industries. Prior to starting his first consulting business in 2000 he held the positions of CEO, COO and CFO and has had P & L responsibility for business units in North America and Europe. He received a master of business administration from the University of Connecticut and a doctorate of business administration from Nova Southeastern University. He is a member of Holy Trinity Lutheran Church in Newington, NH and lives with wife and three daughters in York, Maine.

Ex-Officio

The Reverend James E. Hazelwood (*ex officio, non voting*) was elected bishop at the 2012 annual assembly of the New England Synod, Evangelical Lutheran Church in America. He had served as pastor of St. Andrew Lutheran Church in Charlestown, R.I., since 1993. His contributions include 25 years of mission and community oriented, externally focused parish ministry including Faith in Action and Neighbors Helping Neighbors, which are initiatives to connect helpful volunteers with the needs of under-resourced persons. Bishop Hazelwood earned the master of divinity degree from Pacific Lutheran Theological Seminary, Berkeley, Calif. in 1987, and the doctor of ministry degree from Fuller Theological Seminary in Pasadena, California, in 2001.

The Reverend Timothy Yeadon (*ex officio, non voting*) has served as president of the New England District - Lutheran Church Missouri Synod since he was elected in June of 2012. Prior to being elected as president of the NE District, he had served his entire ministry of 28 years as pastor at St. Paul's Lutheran Church in New Hartford, Conn. He is married to Ruth, and they have two grown sons, Jonathan and Dan.

Kathleen Lucier

Experience

Ascentria Community Services, Inc., The Language Bank

New Hampshire and Massachusetts (Human Services) 11/2014-present

Director

- Responsible for operations, business development for The Language Bank (interpretation, translation services).
- Identify operational processes to support growth and efficiencies in the program.
- Develop marketing plan to refresh communications and solutions.
- Enhance existing process and develop additional process in expanded regions to support growth operationally.
- Identify and engage partners and events that support a similar mission to empower people.
- Manage financials.
- Collaborate with existing and future clients to identify needs that The Language Bank can develop solutions to.

Universal Hospital Services

(onsite) UMass Memorial Healthcare, Worcester, MA (Healthcare) 5/11-11/2014

Hospital Operations Manager II

- Develop and manage relationships with Nursing leadership, C level and key Hospital stakeholders.
- Oversee operations responsible for over 3500 mobile medical devices.
- Manage and develop team of 20 staff to manage medical equipment program.
- Analyze market demand within customer site and present solutions.
- Reporting and monthly billings.
- Presentations on metrics, improvement plans and operational events.
- P&L management to budgets and expenses.
- Primary operations manager within one of the largest healthcare facilities in Massachusetts.

University of Massachusetts Medical School, UHealthSolutions, Worcester, MA (Healthcare)1/09-5/11

Strategic Alliance Executive:

- Establish, cultivate and expand revenue producing relationships with strategic business partners who enhance the UHealthSolutions (UMass affiliate) family of business units.
- Engage high level decision makers through the use of various sources of communication.
- Research, analyze and present findings on marketplace, demands and new innovations.
- Advise and collaborate with multi faceted individuals as well as leadership teams.
- Meticulous organizational skills with very strong presentation experience.
- Develop presentation materials used among various departments when introducing our capabilities.
- Communicate with physicians, healthcare leaders, healthcare directors and other audiences.
- Lead various individual projects utilizing financial analysis, team building skills to drive initiatives.
- Research target contacts and share results in the customer relationship management database.
- Translate marketplace requirements into suggested service offerings to support organization growth.
- Build marketplace positioning through continuous communication with external sources.
- Assist in identifying applicable RFP's in order to help identify RFP's issued for services applicable to the Clinical Pharmacy Services(CPS), Disability Evaluation Services(DES), Newborn Screening, Public Sector Partners (PSP), Center For Healthcare Financing(CHCF) business units.
- Engaged a number of C Level decision makers to communicate with us from the Managed Care Organization (MCO) market.
- Created marketing materials including lists of hot buttons to be used when engaging external targets.
- Engaged and brought business line leaders together with external executive leaders to share and drive potential service delivery needs.

University of Massachusetts Medical School, Commonwealth Medicine, Worcester, MA (Healthcare) 4/08-1/09

Manager of Prospect Analytics:

- Identified business needs with various groups throughout the enterprise to support future growth.
- Effectively managed the implementation of a client prospect management system in line with strategic business plans.
- Developed, maintained and enhanced SAGE, the Customer Relationship Management contact database.
- Created training sessions to engage staff and increase an understanding of how a CRM can improve business growth.
- Spearheaded activities related to sourcing, tracking and reporting business opportunities.
- Established database reporting metrics to provide pipeline reports.

- Assess sourcing tools, such as ShiftCentral, that benefit the knowledge and growth of the business.
- Organize and manage a repository for templates, standard RFP response documents to be used with proposal submissions.
- Cultivated best in practice documentation for RFP's and customer response material.

Wachusett Photography 06/01-4/08

Established and developed successful photography business while raising a family.

AimNet Solutions, Inc., Holliston, MA (Outsourcing, Technology Management) 7/96-6/01

Sales Operations Manager:

- Developed compensation plans for upper management and direct sales force personnel.
- Communicated and enforced Sales & Service compensation plans and policy.
- Provided leadership in the preparation, implementation and evaluation of projects.
- Designed and implemented new financial/sales reporting tools for company wide use.
- Collaborated with executives, field personnel for alignment with strategic company objectives.
- Created training material for both internal staff and client base.
- Wrote policy for various corporate initiatives targeted at field personnel.

Sales Manager:

- P&L responsibility. Realized 206% growth in business unit.
- Directed 9 member team in addition to VAR relationships and distribution channel organizations.
- Extensive direction to Executive level management and regional offices.
- Coached, developed, retained top high technology talent. Included recruiting, interviewing and evaluation of applicants for team positions.

- Promoted to Sales Operations Manager.

Network Management Specialist:

- Built and cultivated new business unit of technology management company.
- Successful management of operations and business development in New England.
- Trained internal staff and external clients on the applications of services and product.
- Developed marketing collateral in tandem with marketing department.
- Managed trade show presentations, marketing literature development and follow up activity results.
- LAN/WAN VOIP emerging technologies & associated business plans introduced to sales teams.
- Managed product definitions and monitored constant change procedures.
- Lead team to successfully implement CRM tool.
- Generated presentations and proposal standards for corporate wide use.
- Established processes, contracts, marketing material, project plans.
- Implemented staff, processes for 7x24 network intervention services.
- Strategized and implemented business plan to target market for new service offering.
- Secured several new, multi-million dollar accounts.
- Promoted to Regional Sales Manager.

AT&T/Lucent Technologies, NJ, MA (Telecommunications) 1/90-7/96

Trainer, Mentor, Account Executive

- Ranked number 1 in N.E., 12th of 439 Account Executives for revenue production.
- Voted Ultimate Salesperson for Central MA in Worcester Business Journal.
- Consistent Achievers Club member for revenue attainment.
- Exceeded quota/revenue responsibilities from sales of telecommunication products.
- Marketed communications hardware and software applications.
- Generated promotional material to target market.
- Appointed to Advisory Board & Safety Council to facilitate Quality Management changes.
- Trained New Account Executives.
- Team Leader for application of new products.
- Presented application concepts, winning sales methods to team members and clients.

Education B.S. in Finance, University of Massachusetts.

M.B.A., Nichols College.

Intermediate Computer Skills: Macs, Word, Excel, Powerpoint, Customer Relationship Management tools, Web technologies, Marketing Social Media.

Volunteer for Edwards Avid Reader program, West Boylston, MA.

Previous Town of West Boylston Conservation Commissioner

Safety Committee Member-UMass Memorial Healthcare

Infection Control Committee Member-UMass Memorial Healthcare

ALEN OMERBEGOVIC

EXPERIENCE: February, 2000-Present Ascentria Care Alliance Manchester, NH
Product Development Manager
Research and identify new business opportunities for Language Bank. Development and marketing of current and new products to Language Bank customers. Provide ongoing support to current Language Bank customers and coordinate with Language Bank team to resolve issues and improve processes
Language Bank Program Manager
Coordinate and manage all day-to-day aspects of interpretation services for people with limited English proficiency. Create awareness of services available thru Language Bank to medical, legal and other facilities in New Hampshire. Recruit and manage staff interpreters in a variety of languages.
Job Developer
Provided case management to assist clients in overcoming barriers to employment leading to long-term career placement. Assessed client needs and advised clients on career options, developed goals and time lines for achievement of goals. Developed and implemented training programs to enhance client employability. Planned, directed and supervised Employment Services activities for newly arrived refugees, and low-income clients
Educational Case Worker
Providing help to children in school, teachers and parents to communicate to each other and working as support for educational liaison.
Health Advocate/Interpreter
Acted as translator and advocate in healthcare and social service settings; Provided health orientation; Maintained strict confidentiality; Providing referral services for refugee clients and follow up their appointments needs
Case Aid-Part Time
Transported clients to and from medical and social service appointments. Provided interpretation for clients/caseworkers from Serb-Croat and translated documents.

1999-2001 MacNeill World Wide Laconia, NH
Machine Operator/Machine Tech
Assembly of various electrical parts on machinery; Sorting of cleats; Fixed, maintained and troubleshooter for machines; Knowledge of setting up molds and ability to start new job on production line .

1997-1997 Organization for Security and Co-operation Bosnia
Translator
Provided translation assistance for this independent company during elections in Bosnia; Assisted in problem resolution.

1996-1997 Brown and Root Service Company Bosnia
Food Service Supervisor/Translator
Supervised fifty-two men in large kitchen providing food service to United States Army soldiers stationed in Bosnia; Translated for staff and superiors.

CAPABILITIES: Fluent in Bosnian and English. Basic knowledge of Russian and Dutch.
Good knowledge of the computer operating systems: Word, Works, Power Point and Access
Ability to be a team player as well as work independently

EDUCATION: High School Diploma
Concentration in Computer Science Zvornik, Bosnia
Certificate - Southern NH Area Health Education Center
The Art of Medical Interpretation Training Manchester, NH
Legal Interpretation Manchester, NH
GED - Manchester School of Technology Manchester, NH
Southern New Hampshire University Manchester, NH
B.S. Justice Studies

Radia Sefiane

Objective: To secure a position within a service environment where I may utilize my education, my languages, office management and case management experience, as well as community outreach skills and social services.

Qualifications:

- More than 8 years of Community Outreach, concentration on Minority Population
- Office management
- Experience in teaching foreign language
- Over 10 years of social work experience.
- Excellent communication and problem solving abilities.
- Compassionate, mature and professional individual.
- Good computer skills including Microsoft office.
- Multi-lingual in French, Arabic, Algerian, and Greek.
- Provided post resettlement and referral services for refugee clients.
- Acted as both translator and advocate in healthcare and social service settings.
- Provided cultural orientation.
- Produced contractual reports in a timely and efficient manner.
- Developed organizational systems to ensure the delivery of services.
- Maintained strict confidentiality with clients.
-

Relevant Professional Experience:

Assistant Program Manager Ascentria Care Alliance

Language bank, Manchester NH 2011- Present

Design and implement office policies, establish standards and procedures, organize office operations and procedure, prepare time sheets, payroll, billing and maintain office equipment and supervise office staff.

Medical Case Manager, Ascentria Care Alliance Services for New Americans

Resettlement Program, Concord, NH 02/01/2004-2010

Schedule and coordinate all medical appointments for LSS refugees, Providing interpretation and transportation. Provide education about preventive care and health care system to refugees. Provide 24-hour on-call care for emergency evaluations.

Foreign Teacher At Strafford School (Elementary /Middle school)2006-2007

Taught French and Spanish to Elementary and Middle School children during the school year. This involves preparing, presenting, and evaluating the lessons. The ages range from seven to fourteen years old. Each class consists of between eighteen to twenty four children. In addition to State and Federal oversight, parents are quite involved in the curricula.

Breast and Cervical Cancer Program

Elliot Hospital/Avon Foundation Breast Care Fund

Minority Outreach Coordinator, 2002 –2008

Developed, initiated, presented and evaluated programs designed to reach the minority population in Manchester for the purpose of educating women about the importance of preventive care and early detection regarding breast and cervical health.

Commendation: Was recognized for “outstanding work supporting the cause for breast cancer awareness in the Greater Manchester area” in 2006.

Was recognized for community outreach by Minority Health Coalition, Manchester Community Resource Center.

Worked cooperatively with Language Bank, Manchester Health Department, Hitchcock Clinic-Manchester as in interpreter. 2002-present.

Social Worker and Case Manager

Betraria Hospital, Algiers, Algeria- 1993- 1995

Coordinated, implemented and managed activities for terminally ill children including, providing social work services, counseling families, collecting assistance in clothing and food, writing reports, supervising four caseworkers, and performing case review and team meetings.

Youth Caseworker (volunteer)

Red Crescent/Red Cross, Algiers, Algeria- 1992- 1994

Organizing youth activities for terminally ill children, including social events and physical activities, coordinating and distributing donations of clothes, toys and books, and providing friendship and companionship to the children.

Other Experience:

Minority outreach for the Breast and cervical cancer program 2003- 2008
Provide education to minority of women ,about breast and cervical cancer

Swing Manager

McDonald's Restaurant, Manchester, NH- 2001- 2002

Responsible for supervision of staff, opening store, balancing and checking drawers, making bank deposits, serving patrons, and providing customer service.

Professional Basketball Player

Kefa Lovresos Women's Team, Larnaca, Cyprus- 1995- 1996

Played professional basketball against other professional teams.

Coach For basketball team

Kefa Lovresos Girl's teams , Larnaca Cyprus –1997-1999

Teaching basketball to girls between the age 12-14 and 18and up

French Teacher

Private French lessons, Larnaca –1996-2000

Teaching French language to kids between the age 10-16

Education:

Certificate of Completion

Keyboarding, Fundamentals of Computer and Word I and II
Keeping Software Simple, Manchester, NH- 2000

B.A. in Sociology

Institute of Sociology, Algiers, Algeria- 1994

High School Diploma

Omar Racin Secondary School, Algiers, Algeria- 1991

Languages: Fluent in French, Arabic, Algerian, and Greek

References:

Augustin Program Manger for LSS
603-224-8111

Tanya Dumont Job developer for LSS
603-224-8111

Lise Mendham, RN, MPH, OCN. Director of Oncology Services
603-552-9140

Becky Bukowski, Department of Health and Human Services, Breast and Cervical Cancer
Program
(603) 271-4959

Khadidja Koraibaa

MD at Dover Hospital
(603) 817-3341

Mourad Lakhdari,
(603) 226-0677

Carol Elfring, RN, OCN. Cancer Resource Nurse. Elliot Health Systems.
(603) 361-7632
Eileen
603-485-7013

ALEXANDRA MESQUITA-BAER

Education

2011	Certified Medical Interpreter (CMI)	October 2011
2009	Certification of Lead Trainer "CultureSmart"	August 2009
2008	Medical Interpretation Training	May 2008
2007	Legal Interpretation Training	May 2007
1997	Master Equivalence of Music (MM) <i>Music Therapy</i>	University of Kansas, U.S.A
1992	Master of Music (MM) <i>Piano Performance</i>	University of Kansas, U.S.A.

Language Skills

- Languages - Spanish (native speaker, fluent writing and reading skills)
- Portuguese (fluent/competent speaker, writing and reading skills)

Work Experience

Professional Interpreter

- Over twelve years of experience in interpretation in the legal and medical fields.
- Former trainer for IMIA 2012-13 Boot camp[™] series.
- Provided professional interpretation services for an array of local courts (County, District, Superior and Supreme courts), law firms, hospitals, immigration and social services.
- Legal interpreting work includes arraignments, depositions and trials (District, and Superior Courts in NH)
- Provided both consecutive and simultaneous interpreting according to the setting.
- Provided medical interpretation services for a six months Pilot Program at a major hospital in Southern New Hampshire.
- Received numerous customer recommendations and positive feedback.

Presentations

- Presenter at IMIAs (International Medical Interpreters Association): 2011 conference, Boston, MA. (October, 2011); and 2013 Conference, Miami Beach, FL (January, 2013)

- Presenter for the NCSC (National Consortium of State Courts) in NH for Superior Court Judges and Clerks (December 2012)
- Presenter at several medical hospitals/institutions around NH (2012-14)
- Presenter at the 2011 NH Medical Society Conference, Bedford, NH (September, 2011)
- Presenter at the 2009 National Conference for NAJIT (National Association of Judiciary Interpreters and Translators), Scottsdale, AZ. (May, 2009)
- Presenter at the 2009 CFI Conference (California Federation of Interpreters), San Francisco, CA. (October, 2009)

Current Employment - The Language Bank

- Spanish/Portuguese interpreter.
- Quality Control for the Language Bank interpreters.
- Licensed Trainer for their "CultureSmart" medical interpretation training.
- Presents at several state entities regarding interpreters' role and best practices when working with interpreters.

References

Adam Bernstein – Attorney at Law
 Bernstein & Mello, 21 Temple Street, Nashua, NH
 Ph: (603) 595-1600

Betsy Burtis – Program Manager for the Health Professions Opportunity Project at Ascentria Care Alliance.
 340 Granite Street, 3rd Floor, Manchester, NH 03102
 Ph: 603.657.7402

Professional Association

2009 to present Professional Member of IMIA (International Medical Interpreters Association)

2010 to 2013 Former IMIA NH State Chapter Chair (International Medical Interpreters Association)

2009 to 2011 Former President of NETIA (New England Trained Interpreters Association)

2009-10 Participated in the MIAB (Medical interpreters Advisory Board) for the State of NH.

Patricia M. Gerbert

QUALIFICATIONS:

Excellent Communication Skills, both written and verbal

Excellent in Multi-Tasking in high stress environments.

Computer Applications: All Microsoft applications (such as Word, Excel, Power Point, Publisher, and Outlook), Work Stream, Tempo, Oracle, as well as MRP type applications.

Lean Manufacturing, including 5S, training

PROFESSIONAL BACKGROUND:

2013 to Present **Ascentria Care Alliance** - Scheduling Coordinator

- Responsible for prioritizing scheduling of appointments and personnel to ensure high customer satisfaction

- Interview and hire potential personnel, do employee evaluations, discipline when needed

- Train new personnel

- Initial billing of all appointments, including ASL billing

- Do expense reports for interpreter mileage and all receipts

2010 –2012 **L-3 Insight Technology**, Londonderry, NH - **Production Supervisor**

- Perform daily audits to verify high quality of product output,

- verify that all procedures and policies are being followed

- Responsible for prioritizing production floor schedules and personnel to ensure high quality and output of product based on the customer needs and requirements.

- Responsible for inventory control of product lines within the department as well as maintaining cost, tracking discrepancies and doing adjustment reports as needed

2002 –2009 **Allegro Microsystems**, Manchester, NH - **Production Supervisor**

- Shift training and certifying of employees on all assembly and testing equipment.

- Maintaining personnel scheduling, including interviewing and selecting new employees

- Created standardized training workbook to create uniform program training between employees.

- Motivated high quality of work from operators; disciplined and documented when needed, up to termination process if necessary

1994 – 2002: **Rockwell Automation**, Manchester, NH **Group Leader/ Rework Technician**

- Trained personnel on equipment used for assembly and testing with-in the facility.

- Responsible for inventory control of product lines within the departments

- Testing and troubleshooting circuit boards.

- Implemented quality rework program to fulfill corrective actions to insure high quality

- Responsible for employee time sheets and attendance records.

- Maintained daily and monthly reports of quality and productivity.

Education;

Southern New Hampshire University: Classes towards a Bachelor's Degree in Business Management

Beatrice B. Raiche



OBJECTIVE: To obtain a position with a company that has room for growth.

EXPERIENCE/SKILLS:

Excellent communication skills
Strong sense of organization and attention to detail
Excellent people skills
Excellent with numbers, reconciliation and balancing receipts
Able to handle multiple tasks at one time
Able to achieve goals through effective time management
Self-motivated team player, willing to learn additional skills needed to become a valuable employee to the company

EDUCATION AND CERTIFICATES:

- > I have my GED from the NH Board of Education
- > I have a Bookkeeper/Clerk-Typist certificate from NH Manpower Training Center
- > I have certificates for Microsoft Word, Excel, Outlook, Windows 98' and Quickbooks Pro from Keeping Software Simple
- > I have certificates from Rockhurst University for Collections Law
- > I have also studied bookkeeping on my own

EMPLOYMENT:

EZ Cash of NH, Inc. Manchester, NH

Collection Manager: Duties included collection of bad debt owed to the company for all three NH branches, negotiating payment arrangements, locating and prosecuting delinquent accounts. Keeping records of all monies collected, writing checks to different law enforcement agencies and Judicial branches. Writing weekly, monthly and quarterly reports for the corporate office. Before becoming collection manager I was branch manager/loan manager which duties included: qualifying customers for loans, collecting on overdue loans, keeping all financial records, marketing, training loan officers, doing Western Union sales, making deposits, supplying corporate with reports and any other jobs required to operate the offices daily functions.

Pet Smart Manchester, NH

Cashier/ Customer Service: Ringing up customer purchases, answering customer inquiries about Pet Smarts' products and services, greeting customers with a smile and welcoming them to the store, facing and stocking shelves with products, keeping work area neat and clean, taking in returns and issuing credits to customers.

Nault's Cyclery Manchester, NH

Accounting Clerk/Office Assistant: Duties included checking invoices for accuracy, posting and updating bills. Making checks out to vendors, answering phones, counting cash drawers and keeping track of sales and commissions, filing and sometimes working the cash register on the sales floor. Making deposits and posting in the general ledger, and any other duties assigned by the office manager or sales manager.

Hillsborough County Nursing Home Goffstown, NH

Licensed Nursing Assistant: Duties included helping residents with ADL's. Re: bathing, feeding, dressing and all phases of personal hygiene. Observing residents for any changes in physical or mental conditions and reporting such changes to the charge nurse. Keeping records of residents activities and personal habits, giving one-on-one attention to residents for companionship. Keeping patient's confidential information according to HIPPA regulations.

OTHER SKILLS AND EXPERIENCE:

I have managerial experience in the restaurant, manufacturing and electronics business.
I am also a Notary Public for the State of New Hampshire.

References Available Upon Request

KIMBERLY H. SMITH

Work Experience

- Oct. 2013-Currently** **Ascentria Care Alliance**
Full time Scheduler with Language Bank
- Provide customer service to all providers requesting assignments through telephone or computer communication
 - Assign foreign language interpreters to assignments
 - Scanning of documents
- Mar. 2013-Oct. 2013** *Part time Administrative Assistant with*
In Home Care Dept. and Health Professional Opportunity Grant
General office support – Phone answering
Word Processing, Excel spreadsheets and File creation and review
- Sept. 2012-Mar. 2013** **Concordia Lutheran Church, Concord, NH**
Administrative Assistant – Part time
- Prepare weekly bulletins
 - Produce monthly newsletter
 - Assist with callers and visitors
- May 2012 –Aug. 2012** **The Nagler Group, Bedford, NH**
Wilson Employment Networks, Manchester
Contracted Positions
- Receptionist
 - Office Clerk
- Feb. 2011 - May 2012** **Belknap-Merrimack Community Action Agency, Concord NH**
Weatherization and Solar Energy Programs
Administrative Assistant
- Prepared Invoices
 - Coordinated Davis-Bacon Payroll documentation
 - Developed, maintained and retrieved information from Access Databases
 - Tracked and maintained warehouse inventory
- Aug. 2010 – Feb. 2011** **Accountemps, Manchester, NH**
Contracted Positions
- Data entry of Free/Reduced School Lunch Program Applications
 - Processed documentation of invoices for accounts payable
 - Verified data entry of batch work
 - Processed titles for leasing department
- Sept. 2009 - July 2010** **Granite State Management and Resources, Concord NH**
Customer Service Representative
- Spoke with student borrowers and parents in regards to preventing delinquency on their student loan accounts
 - Explained forbearance and deferment options
 - Facilitated borrowers in receiving information via, email, regular mail or downloading from our website.
 - Assisted with payment arrangements
 - Processed credit card and electronic check payments
- Oct. 2008 – Aug. 2009** **Office Team and Accountemps – Manchester, NH**

Contracted Positions

- Assisted with merge of Accounts Payable Divisions from multiple sites to one
- Prepared Tax Returns for individuals

Mar. 2004 – Oct. 2008

Merrimack County Human Resources, Concord, NH

Parental Reimbursement Coordinator

- Collected reimbursement for expenses for juveniles who had become court involved and received court ordered services
- Developed reimbursement plans for court approval
- Prepared and submitted weekly deposits to the State of NH

Sept. 2003 – Mar. 2004

Caregiver for parent who required 24 hour care

Dec. 2002 – Sept. 2003

Second Start, Concord, NH

Accounting Clerk

- Payroll processing for 95 employees
- Accounts Receivable for 6 programs

July 2002 – Aug. 2003

Salvation Army Corp, Concord, NH

Bookkeeper

- Accounts payable
- Accounts receivable
- Facilitated weekly remittance to headquarters
- Assisted with bank reconciliation

Mar. 2000 – Dec. 2002 NAMI NH (National Alliance for the Mentally Ill), Concord, NH

Administrative Assistant

- Supported the Executive Director and Board of Directors
- Coordinated special events and annual conference
- Prepared reports, newsletters, presentations and planned family trainings and community meetings
- Accounts payable
- Assisted with accounts receivable and payroll
- Bulk mail preparation and coordination of volunteers

Computer Skills

Office Professional, Word, Access, Excel, PowerPoint, Quickbooks, Peachtree, Shelby and Real World Accounting Packages

Education

BS in Accounting – Cum Laude -2002

Franklin Pierce College – Rindge, NH

Jannick F. Hebert

Skills and Technical Experience

- Microsoft Office Suite 2010 and 2007 including Access 2010
- Great Plains Software
- Bilingual: English and French

Work History

Ascentria – Language Bank February 2014 to Present
340 Granite St Manchester, NH 03102 Tel: (603) 410-6183

Positions: RSA I, scheduler

Duties included answering phone calls and emails, scheduling interpreters efficiently.

Harvey Building Products April 2013 to October 2013
30 Jacks Bridge Rd Londonderry, NH 03053 Tel: (800) 562-6237

Positions: assembler/saw operator

Duties included cutting material according to daily schedules, processing, welding and cleaning the cut material into frames for future needs.

Fiberkraft Inc. March 2010 to April 2013
14 Tinker Ave. Londonderry, NH 03053 Tel: (800) 258-1063

Positions: Customer Service, Product Specialist, Sales Representative, Assembly and Production, Warehouse and Shipping

Duties included handling any customer request, processing orders, maintaining data and filling has well has any other needed work around the office and occasionally outside the office.

D'Angelos November 2007 to March 2010
88 Harvey Rd. Manchester, NH 03103 Tel: (603) 641-0322

Positions: Shift Leader, Crew Trainer and Delivery Driver

Duties included prepping food, making orders, serving customers and maintaining good customer relations. Supervised a staff of 3 and maintained accurate end of day cash and inventory.

Education and Certifications

Southern New Hampshire University, International Business Management Bachelor's Degree – October 2013 to Present

National Career Readiness Certificate, Gold Certificate # KSNF02S06QW7 – Nov. 2013

Hesser College, Medical Assistant Diploma – Oct. 2008

Lynn Bedwell

Experience:

Ascentria Care Alliance Manchester NH
December 2014 to Present

- Scheduling interpreters for appointments
- Answering phone incoming calls regarding interpreter requests, making calls when necessary about requests. Speaking with interpreters about scheduling.

Customer Care Professional
Oxford (United Healthcare), Hooksett NH
February 2014 to August 2014

- Answering customers calls and questions regarding their benefits.
- Entering relevant information regarding call on to customers account
- Following up with customers to resolve problems and issues.

Driver Check In/ Billing
New England Motor Freight, Concord NH
August 2004 to February 2014

- Data entry requiring accurate input of driver check-in information into AS400 system. Requires attention to detail with regards to hazardous shipments, verifying they are entered accurately by central billing.
- Leadership role training new employees in the driver check-in process and answering questions concerning the driver check-in process. Reviewing new employees work to ensure information has been correctly entered.
- Assisting Dispatcher with answering incoming phone calls from customers and drivers. Answering customer inquires and directing calls as needed.
- Verify drivers have completed and returned all paperwork at the end of their run. Sorting paper work, preparing it to be entered into driver check-in system, ensuring checks and cash from collect shipments are properly documented and turned into dispatcher.
- Filing paperwork daily and monthly.
- Use of photocopiers, scanner, and fax machines.
- Assisting with other duties as needed.

Customer Service
The Lamp Shop, Concord NH
March 2001 to September 2004

- Answering incoming phone calls and emails.
- Assisting customers with placing orders and questions.
- Helping pulling customers orders, verifying orders are complete and accurate.

- Preparing shipping documents and entering data into the UPS shipping software.
- Processing payments, credit cards and checks.
- Basic end of day book keeping.
- Filing and other related duties.

Peer Tutor/Office Assistant

University of New Hampshire, Manchester NH

January 1999 to May 2002

- One on one tutoring of math levels 301, 302 and Finite Math.
- Directed study groups for Math 301, 302 and Finite Math.
- Office assistant, answering phone, filing, and assisting students with scheduling tutoring times.
- Entering information into spread sheets and data bases. Assisting others as needed.

Education:

University of New Hampshire at Manchester

May 2003

Bachelor of Arts in History, Cum Laude

NINA KRAVCHENKO

PROFESSIONAL PROFILE

Dedicated and careful with high level of accuracy and strong attention to detail.

EDUCATION

Granite State College
195 McGregor Street
Manchester, NH 03101
Finishing Psychology Bachelor Degree

Manchester Community College
1066 Front Street
Manchester, NH
Liberal Arts

August 2010 – 2013

Manchester Central High School
207 Lowell Street
Manchester, NH 03104

2007-June 12, 2010

LANGUAGES

- Russian - Ukrainian - English

EXPERIENCE

- Church
 - * Working with children (2005 - 2007)
 - * Serving food (2007 – present)
- “Food For Children” (June 2013 – present)
- Babysitting (2007 - present)

WORK

Language Bank, Ascentria Care Alliance
- RSA I – Scheduler

February 9, 2015 – present

Marshalls
Bedford, NH 03110
(603) 222-1800

June 30, 2011 – present

- Sales Associate/Cashier/Customer Service

ADDITIONAL SKILLS

- Excellent communication and organizational skills, and telephone etiquette
- Customer service oriented
- Time management
- Profound knowledge of various computer applications
- Ability to perform multiple tasks simultaneously

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Alen Omerbegovic	Product Developer	\$60,000	.1541	\$9,246.47
Jacob Mandell	Operations Manager	\$48,000	.1541	\$7,397.17
Paul Paro	Program Coordinator	\$38,000	.1541	\$5,856.10
Radia Sefiane	Assistant Program Manager	\$40,000	.1541	\$6,164.31
Jannick Hebert	Scheduler	\$24,960	.1541	\$3,846.34
Lynn Bedwell	Scheduler	\$24,960	.1541	\$3,846.34
Ann Leverette	Scheduler	\$24,960	.1541	\$3,846.34
Kimberly Smith	Scheduler	\$26,000	.1541	\$4,006.60