

3606



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF MINORITY HEALTH & REFUGEE AFFAIRS

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

Nicholas A. Toumpas
Commissioner

Trinidad L. Tellez
Director

February 7, 2013

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Executive Council
State House
Concord, NH 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Minority Health and Refugee Affairs to enter into a contract with Lutheran Community Services, Inc. (VC# 224148, B001), Concord, New Hampshire 03301, in the amount not to exceed, \$120,000.00 to provide services for New Hampshire refugees 60 and over effective upon Governor and Council approval through September 29, 2015. Funds are available in State Fiscal Year 2013 and anticipated to be available in State Fiscal Years, 2014 - 2016 upon the availability and continued appropriation of funds in the future operating budgets, with the authority to adjust amounts within the price limitation and amend the related terms of the contract without further approval from Governor and Executive Council.

05-95-95-950010-5958 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: COMMISSIONER, OFFICE OF THE COMMISSIONER, REFUGEE CASH & MEDICAL

SFY	Appropriation	Class/Object	Class Title	Amount
2013	010-095-59580000	102-500731	Contracts for Program Services	<u>\$23,348.00</u>
			Subtotal	\$23,348.00

05-95-42-422010-7922 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: HUMAN SERVICES, MINORITY HEALTH, REFUGEE SERVICES

SFY	Appropriation	Class/Object	Class Title	Amount
2014	010-042-79220000	102-500731	Contracts for Program Services	\$46,651.00
2015	010-042-79220000	102-500731	Contracts for Program Services	\$40,000.00
2016	010-042-79220000	102-500731	Contracts for Program Services	<u>\$10,001.00</u>
			Subtotal	\$96,652.00

Grand Total \$120,000.00

EXPLANATION

Funds are derived from the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement.

Under this contract Lutheran Community Services, Inc. agrees to provide 50 refugees, 60 years of age or older, predominantly in Concord, with services that promote integration, naturalization and health/mental health by providing case management and development of culturally and linguistically appropriate activities. Service provided under this agreement will result in increased use of mainstream elderly service; increased access to culturally and linguistically appropriate services and increased naturalization rates for refugees 60 and over.

If this contract is not approved by Governor and Council, fewer elderly refugees will achieve citizenship status; resolve issues relative to housing, financial support, health/mental health and family concerns; or decrease isolation from the mainstream community. In addition, mainstream elderly service providers will not receive training that will enable them to serve elderly refugees in a culturally appropriate manner.

The Request for Proposals was advertised in the New Hampshire Union Leader for three days, October 16,17, and 18, 2012, and was disseminated widely through relevant contact lists, including the New Hampshire Refugee Advisory Council and the New Hampshire Health and Equity Partnership, which represent a broad array of stakeholders. Three proposals were submitted. An evaluation team comprised of three Office of Minority Health and Refugee Affairs staff and one member of the Association for the Advancement of Retired Persons (AARP) were chosen for their knowledge of older refugee issues. Each member of the team ranked each of the proposals numerically based upon the criteria in the Request for Proposals. Lutheran Community Service, Inc. was selected to provide statewide services with focus on Concord because their proposal successfully addressed goals outlined in the Request for Proposals. The International Institute of Boston, Inc. was selected to provide similar services in Manchester. The Bhutanese Community of New Hampshire was selected to provide services in Concord and Manchester with emphasis on naturalization preparation. A Bid Summary including the list of bidders, the Review Criteria matrix with final scores and names of the evaluators is attached.

Performance will be monitored through monthly team meetings with the State Refugee Coordinator and other Services for Older Refugees contractors to coordinate resources, evaluate goals and communicate progress. Lutheran Community Services, Inc. will also be required to provide semi-annual and final reports of outcomes as defined in the scope of services.

Performance measures for this contract include:

- Demonstrate increased compliance with Title VI among mainstream elderly service providers.
- Demonstrate knowledge of barriers to integration for 50 older refugees.
- Demonstrate increased participation in mainstream services for 35 older refugees.
- Demonstrate volunteer activity for 10-15 older refugees.
- Demonstrate increased independence for 35 older refugees.
- Demonstrate increased availability of culturally and linguistically appropriate written materials for older refugees.
- Demonstrate increased integration and well-being in older refugee client pool.

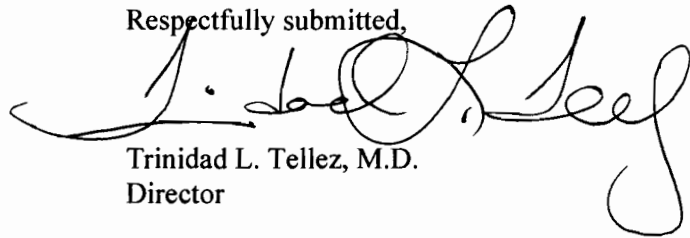
Area served: Statewide with focus on Concord

Source of Funds: One hundred percent Federal Funds derived from a grant made available through the federal Office of Refugee Resettlement through the discretionary Services for Older Refugees program.

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Executive Council
February 7, 2013
Page 3

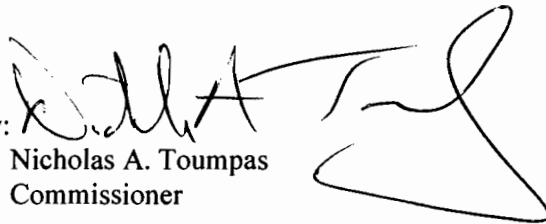
In the event that Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Trinidad L. Tellez, M.D.
Director

Approved by:



Nicholas A. Toumpas
Commissioner

Program Name
 Contract Purpose
 RFP Score Summary

Services for Older Refugees

RFA/RFP CRITERIA	Max Pts	BCNH	HIB	LCS				
Experience and Capacity	15	9.8	11.5	11.8	0.00			
Need & Target Population	20	13.8	13.5	17.3	0.00			
Approach	30	22.5	20.3	24.8	0.00			
Collaboration/Partnerships	10	5.5	5.8	8.3	0.00			
Outcomes	20	14.5	14.3	16.5	0.00			
Budget	5	4.0	3.8	4.5	0.00			
TOTAL POINTS	100	70.00	69.00	83.00	0.00			

BUDGET REQUEST		Year 01	Year 02	Year 03	Year 04	TOTAL BUDGET REQUEST	BUDGET AWARDED
	Year 01	85,638.00	100,000.00	50,000.00	-	-	-
	Year 02	85,638.00	100,000.00	50,000.00	-	-	-
	Year 03	85,638.00	100,000.00	50,000.00	-	-	-
	Year 04	-	-	-	-	-	-
	TOTAL BUDGET REQUEST	256,914.00	300,000.00	150,000.00	-	-	-
	BUDGET AWARDED	-	-	-	-	-	-
	Year 01	25,000.00	35,000.00	40,000.00	-	-	-
	Year 02	25,000.00	35,000.00	40,000.00	-	-	-
	Year 03	25,000.00	35,000.00	40,000.00	-	-	-
	Year 04	-	-	-	-	-	-
	TOTAL BUDGET AWARDED	75,000.00	105,000.00	120,000.00	-	-	-

RFP Reviewers	Name	Job Title	Dept/Agency	Qualifications
1	Douglas McNutt	Assoc State Director	AARP NH	
2	Germano Martins	Community Relations Mgr	DHHS	
3	Barbara Seebart	State Refugee Coordinator	OMHRA, DHHS	
4	Trinidad Tellez	Director	OMHRA, DHHS	
5				
6				
7				
8				
9				
10				

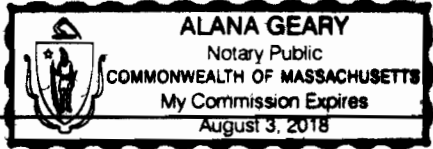
Subject: Lutheran Community Services, Inc. – Services for Older Refugees

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 and Human Services Office of Minority Health and Refugee Affairs		1.2 State Agency Address 97 Pleasant Street, Thayer Building Concord, NH 03301	
1.3 Contractor Name Lutheran Community Services, Inc.		1.4 Contractor Address 261 Sheep-Davis Road, Concord, NH 03301	
1.5 Contractor Phone No. (603) 224-8111	1.6 Account Number 010-095-59580000-102 010-042-79220000-102	1.7 Completion Date September 29, 2015	1.8 Price Limitation \$120,000.00
1.9 Contracting Officer for State Agency Barbara Seebart, Refugee Coordinator		1.10 State Agency Telephone Number (603) 271-8557	
1.11 Contractor Signature <i>Bois M. Cohen, CFO/EVP</i>		1.12 Name and Title of Contractor Signatory Lisa Cohen, Executive Vice President	
1.13 Acknowledgment: State of <u>MA</u> County of <u>Worcester</u> On <u>January 22, 2013</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 Public or Justice of the Peace <i>Alana Geary, Notary Public</i>			
1.14 State Agency Signature <i>[Signature]</i>		1.15 Name and Title of State Agency Signatory Trinidad Tellez, Director	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by Attorney General (Form, Substance and Execution) By: <i>Jeanne P. Herrick, Attorney</i> On: <i>6 Feb. 2013</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.

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 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.

Lutheran Community Services, Inc.

EXHIBIT A

SCOPE OF SERVICES

Under this contract, Lutheran Community Services will provide refugees aged 60 and older in Belknap, Carroll, Cheshire, Coos, Grafton, Hillsborough, Merrimack, Rockingham, Strafford, and Sullivan Counties with the services that promote integration, naturalization and health /mental health by providing case management, increased development of culturally and linguistically appropriate activities. Eligible activities will result in increased use of mainstream elderly services, increased culturally and linguistically appropriate services and activities; and increased naturalization rates for refugees 60 and over. This agreement consists of the following documents: Exhibits A, B, C, C1, D, E, F, G, H, I and J which are all incorporated herein by reference as if fully set forth herein.

The following activities will be provided through this contract:

1. Identify mainstream elderly services in resettlement areas and document current refugee participation.
2. Identify and attend monthly or quarterly meetings of elderly service providers.
3. Provide 3 cultural orientation sessions per year to area elderly service providers, to include education regarding Title VI.
4. Perform home visits and needs assessment for 50 older refugees.
5. Link 35 older refugees to mainstream services.
6. Assist 3 mainstream service providers in the development of culturally appropriate recreational activities and services.
7. Develop volunteer placements for 10-15 older refugees.
8. Advocate for older refugees in housing, financial support, health/ mental health and family concerns.
9. Coordinate 10 trainings that decrease isolation and support independence such as bus training, as needed.
10. Translate existing elderly service documents and create culturally relevant documents (5-10).
11. Maintain records and complete semi-annual reporting requirements.
12. Attend semi-monthly statewide meetings of Older Refugee Project grantees and Office of Minority Health and Refugee Affairs staff.

Contractor Initials me
Date 1/22/13

Lutheran Community Services, Inc.

Monitoring

1. Submit semi-annual reports, as prescribed by the grantor, the federal Office of Refugee Resettlement to the NH Office of Minority Health and Refugee Affairs. The contract will be monitored by the NH Office of Minority Health and Refugee Affairs.

Contractor Initials *me*
Date *1/22/13*

Lutheran Community Services, Inc.

EXHIBIT B

CONTRACT PRICE

In consideration of the satisfactory performance of the Services as determined by the State, the State agrees to pay over to the Contractor, funds not to exceed \$120,000.00.

1. Payments under this contract are not to exceed \$120,000 for the contract and project period beginning upon approval by Governor and Council - September 29, 2015 and not to exceed \$40,000.00 per budget period as defined:

Budget Year 1: Upon Governor and Council approval - September 29, 2013

Budget Year 2: September 30, 2013 - September 29, 2014

Budget Year 3: September 30, 2014 - September 29, 2015

2. Funding of this contract is contingent upon the continued sufficient funding of the Services for Older Refugees Grant as awarded by the Administration for Children and Families Office of Refugee Resettlement for the Project Period starting upon approval by Governor and Council through September 29, 2015.
3. Reimbursements for services provided shall be made by the State on a monthly basis after receipt and review of monthly expenditure reports submitted by Lutheran Community Services, Inc. to the State. These reports, which are based on a budget approved by the State, shall be in a form satisfactory to the State and shall include at a minimum the line items as outlined in the approved budget. Monthly expenditure reports shall be submitted no later than 30 days after the close of the month.
4. The Contractor and/or the State may amend the contract budget through line item increases, decreases or the creation of new line items provided these amendments do not exceed the Contract price. Such amendments shall only be made upon written request to and written approval by the State with programmatic justification.
5. Payments will be made by DHHS within 60 days of receipt of conforming invoice. Final invoices for the preceding budget year must be submitted annually by October 31st.

CFDA Title: Refugee and Entrant Assistance Discretionary Grants

CDDA No: 93.576

Award Name: New Hampshire Elderly Project

Federal Agency: Health and Human Services
Administration for Children and Families
Office of Refugee Resettlement

Contractor Initials me
Date 1/22/13

NH Department of Health and Human Services

STANDARD EXHIBIT C

SPECIAL PROVISIONS

1. 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:

2. 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.

3. 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.

4. 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.

5. 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.

6. 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.

7. 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.

8. 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 Contractor's 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:

8.1 Renegotiate the rates for payment hereunder, in which event new rates shall be established;

8.2 Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

8.3 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:

9. 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:

9.1 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.

9.2 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.

9.3 Medical Records: Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.

10. Audit: Contractor shall submit an annual audit to the Department within 60 days after the close of the Contractor 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.

10.1 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.

10.2 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.

11. 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.

12. Reports: Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.

12.1 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.

12.2 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.

13. 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.

14. 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:

14.1 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.

15. 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.

16. 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.

17. 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:

- Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function

- 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

Page 4 of 4

- Monitor the subcontractor's performance on an ongoing basis
- Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed
- DHHS shall review and approve all subcontracts.

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

SPECIAL PROVISIONS – 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.

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.

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

NH Department of Health and Human Services

STANDARD EXHIBIT C-1

ADDITIONAL SPECIAL 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

Contractor Initials me

Date 2/26/13

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 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 and excess/umbrella liability coverage in the amount of \$1,000,000 per occurrence.

Contractor Initials *RLC*

Date 2/26/13

NH Department of Health and Human Services

STANDARD EXHIBIT D

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

- (A) The grantee certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

Contractor Initials:
Date: 1/22/13

- (c) 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);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
 - (1) Abide by the terms of the statement; and
 - (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;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, 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;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
 - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) 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.

Lutheran Community Services, Inc. From: 2/20/2013 To: 9/29/2015

 (Contractor Name) (Period Covered by this Certification)

Lisa Cohen, Executive Vice President/CFO

 (Name & Title of Authorized Contractor Representative)

Lisa M. Cohen, CFO / EVP *1/22/13*

 (Contractor Representative Signature) (Date)

Contractor Initials: *LMC*
 Date: *1/22/13*

NH Department of Health and Human Services

STANDARD EXHIBIT E

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
*Socail 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

Contract Period: 2/20/2013 through 9/29/2015

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.

Lisa M. Cohen CFO/EVP
(Contractor Representative Signature)

Lisa Cohen, Executive Vice President/CFO
(Authorized Contractor Representative Name & Title)

Lutheran Community Services, Inc.
(Contractor Name)

1/22/13
(Date)

NH Department of Health and Human Services

STANDARD EXHIBIT F

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

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

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and 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

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) 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;
 - (c) 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 (1)(b) of this certification; and
 - (d) 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.
- (2) 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

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:

- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
- (b) 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).

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.

Lisa M. Cohen, CFO/VP
(Contractor Representative Signature)

Lisa Cohen, Executive Vice President/CFO
(Authorized Contractor Representative Name & Title)

Lutheran Community Services, Inc.
(Contractor Name)

1/22/13
(Date)

NH Department of Health and Human Services

STANDARD EXHIBIT G

CERTIFICATION REGARDING
THE AMERICANS WITH DISABILITIES ACT COMPLIANCE

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 make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

Lisa M. Cohen, CFO/VP Lisa Cohen, Executive Vice President/CFO
(Contractor Representative Signature) (Authorized Contractor Representative Name & Title)

Lutheran Community Services, Inc. 1/22/13
(Contractor Name) (Date)

NH Department of Health and Human Services

STANDARD EXHIBIT H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Lisa M. Cohen, CFO/EVP Lisa Cohen, Executive Vice President/CFO
(Contractor Representative Signature) (Authorized Contractor Representative Name & Title)

Lutheran Community Services, Inc. 1/22/13
(Contractor Name) (Date)

NH Department of Health and Human Services

STANDARD EXHIBIT I
HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 and those parts of the HITECH Act 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.

BUSINESS ASSOCIATE AGREEMENT

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in Title XXX, Subtitle D. Sec. 13400.
- 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.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 164.501 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 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.
- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.501.
- 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, unreasonable, 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) 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, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do 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 HITECH Act, Subtitle D, Part 1, Sec. 13402 of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

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

(3) Obligations and Activities of Business Associate.

- a. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402.
- b. The Business Associate shall comply with all sections of the Privacy and Security Rule as set forth in, the HITECH Act, Subtitle D, Part 1, Sec. 13401 and Sec.13404.
- c. 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.
- d. 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)b and (3)k herein. The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.
- e. 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.
- f. 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.
- g. 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.

- h. 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.
- i. 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.
- j. 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.
- k. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

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

(5) **Termination for Cause**

In addition to standard provision #10 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, and the HITECH Act as 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 and the HITECH Act.
- 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 k, the defense and indemnification provisions of section 3 d and standard contract provision #13, shall survive the termination of the Agreement.

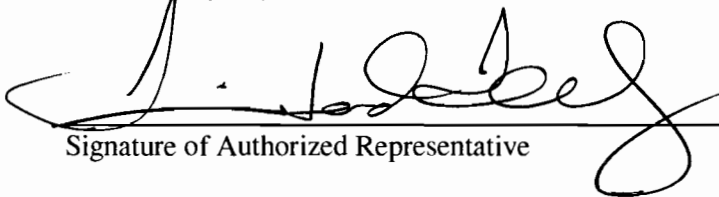
IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.


Department of Health and Human Services

The State Agency Name

Lutheran Community Services, Inc.

Name of the Contractor


Signature of Authorized Representative


Signature of Authorized Representative

Trinidad Tellez

Name of Authorized Representative

Lisa Cohen

Name of Authorized Representative

Director

Title of Authorized Representative

Executive Vice President/CFO

Title of Authorized Representative

Date

1/31/13

Date

1/22/13

Contractor Initials: lmc

Date: 1/22/13

NH Department of Health and Human Services

STANDARD EXHIBIT J

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

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

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

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

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.

Lisa M. Cohen, CFO/EVP Lisa Cohen, Executive Vice President/CFO

(Contractor Representative Signature) (Authorized Contractor Representative Name & Title)

Lutheran Community Services, Inc. 1/22/13

(Contractor Name) (Date)

Contractor initials: me
Date: 1/22/13

NH Department of Health and Human Services

STANDARD EXHIBIT J

FORM A

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

1. The DUNS number for your entity is: 965875664

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

NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

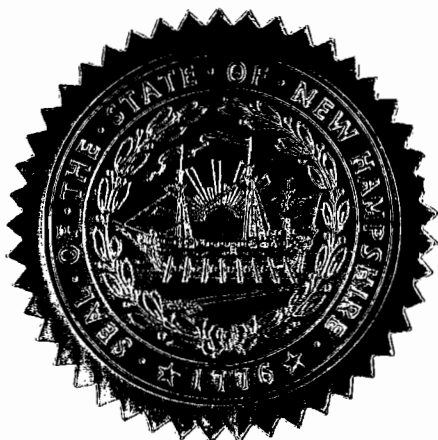
Contractor initials: He
Date: 1/22/13

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 Lutheran 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 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 17th day of August, A.D. 2012

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

William M. Gardner
Secretary of State

Certificate of Vote

I, Alana Geary, Clerk of the Lutheran Community Services, Inc., do hereby certify that:

- (1) I am the duly elected and acting Clerk of Lutheran Community Services, Inc., a Massachusetts corporation (the "Corporation");
- (2) I maintain and have custody of and am familiar with the Seal and minute books of the Corporation;
- (3) I am duly authorized to issue certificates;
- (4) The following are true, accurate and complete copies of the resolutions adopted by the Board of Directors of the Corporation at a meeting of the said Board of Directors held via mail vote on the 1st of July, 2011 which meeting was duly held in accordance with Massachusetts law and the by-laws of the Corporation:

RESOLVED: That this Corporation enter into a contract with the State of New Hampshire, acting by and through the Department of Health and Human Services, providing for the performance by the Corporation of certain services, and that the President (and Vice President) (and the Treasurer) (or any of them acting singly) be and hereby (is) (are) authorized and directed for and behalf of this Corporation to enter into the said contract with the State and to take any and all such actions to execute, seal, acknowledge and deliver for an on behalf of this Corporation any and all documents, agreements and other instruments (and any amendments, revisions or modifications thereto) as (she) (he) (any of them) may deem necessary, desirable or appropriate to accomplish the same;

RESOLVED: That the signature of any officer of this Corporation affixed to any instrument or document described in or contemplated by these resolutions shall be conclusive evidence of the authority of said officer to bind this Corporation thereby.

The foregoing resolutions have not been revoked, annulled or amended in any manner whatsoever, and remain in full force and effect as of the date hereof; and the following person(s) (has) (have) been duly elected and now occupy the office(s) indicated below.

<u>Angela Bovill</u>	President
<u>Lisa Cohen</u>	Executive Vice President
<u>Nick Russo</u>	Treasurer

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk of the Corporation and have affixed its corporate seal this 22nd day of January, 2013.

Alana Geary
(Signature)

(Seal)

STATE OF Massachusetts
COUNTY OF Worcester

On this the 22 day of January, 2013, before me, Deborah Cistoldi, the undersigned officer, personally appeared Alana Geary who acknowledge

her/himself to be the clerk, of Lutheran Community Services
(Title) (Name of Corporation)

a corporation, and that she/he, as such clerk being authorized to
(Title)

do so, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by her/himself as clerk.

IN WITNESS WHEREOF I have set my hand and official seal.

Deborah Cistoldi
Notary Public/Justice of the Peace



My Commission expires



149653

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
2/26/2013

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 - (212) 682-7500 Wells Fargo Insurance Services USA, Inc. 330 Madison Avenue, 7th Floor New York, NY 10017	CONTACT NAME: Joan Dunner PHONE (A/C, No, Ext): 2126827500 E-MAIL ADDRESS: joan.dunner@wellsfargo.com	FAX (A/C, No):
	INSURER(S) AFFORDING COVERAGE	
INSURED Lutheran Social Services dba Lutheran Community Services Inc 261 Sheep Davis Rd. #A-1 Concord, NH 03301	INSURER A : Philadelphia Indemnity Insurance Company	NAIC # 18058
	INSURER B : Hartford Underwriters Insurance Company	NAIC # 30104
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES

CERTIFICATE NUMBER: 5645333

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	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC			PHPK901998	08/01/2012	08/01/2013	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
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			10WBAC3925	08/12/2012	08/12/2013	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <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

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

Proof of Insurance

CERTIFICATE HOLDER**CANCELLATION**
 NH Office of Minority Health and Refugee Affairs
 97 Pleasant Street
 DHHS, Thayer Building
 Concord, NH 03301

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

AUTHORIZED REPRESENTATIVE

The ACORD name and logo are registered marks of ACORD

© 1988-2010 ACORD CORPORATION. All rights reserved.

ACORD 25 (2010/05)

(This certificate replaces certificate 5624230 issued on 2/25/2013)

**LUTHERAN COMMUNITY SERVICES OF
MASSACHUSETTS, INC.**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2011

**LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2011**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	2
STATEMENT OF ACTIVITIES	4
STATEMENT OF CHANGES IN NET ASSETS	5
STATEMENT OF CASH FLOWS	6
STATEMENT OF FUNCTIONAL EXPENSES	7
NOTES TO FINANCIAL STATEMENTS	8



CPAs, Consultants & Advisors
www.larsonallen.com

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of financial position of Lutheran Community Services of Massachusetts, Inc. as of June 30, 2011, and the related statements of activities, changes in net assets, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lutheran Community Services of Massachusetts, Inc. as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

LarsonAllen LLP
LarsonAllen LLP

Quincy, Massachusetts
November 30, 2011



(1)

An independent member of Nexia International

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2011

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 400,964
Accounts Receivable, (Net of Estimated Uncollectible Accounts)	3,411,763
Prepaid Expenses	303,052
Other Current Assets	991
Total Current Assets	<u>4,116,770</u>

ASSETS LIMITED AS TO USE

Beneficial Interest in Net Assets of Affiliate	592,214
--	---------

PROPERTY AND EQUIPMENT

Land	170,554
Building	1,176,188
Building Improvements	1,736,424
Leasehold Improvements	1,015,725
Furniture and Equipment	225,814
Vehicles	144,292
Equipment Held Under Capital Lease	408,295
Computer Equipment and Software	50,332
Total	<u>4,927,624</u>
Less: Accumulated Depreciation	1,879,306
Total Property and Equipment, Net	<u>3,048,318</u>

DUE FROM RELATED PARTIES

767,779

OTHER ASSETS

Deposits	46,792
Construction in Progress	3,000
Total Other Assets	<u>49,792</u>

Total Assets	<u><u>\$ 8,574,873</u></u>
--------------	----------------------------

See accompanying Notes to Financial Statements.

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Line of Credit	\$ 500,000
Long-Term Debt - Current Maturities	79,986
Accounts Payable	925,183
Accrued Expenses	1,517,553
Deferred Revenue	263,701
Due to the State of Maine	153,902
Due to Third Party	43,059
Total Current Liabilities	<u>3,483,384</u>

LONG-TERM DEBT, Net of Current Maturities 1,224,883

DUE TO RELATED PARTIES 410,144

Total Liabilities 5,118,411

NET ASSETS

Unrestricted	2,852,860
Temporarily Restricted	603,602
Total Net Assets	<u>3,456,462</u>

Total Liabilities and Net Assets \$ 8,574,873

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011

UNRESTRICTED NET ASSETS

REVENUE

Program Service Revenue	
Public Sources	\$ 31,250,629
Private Sources	<u>3,191,642</u>
Total Program Service Revenue	<u>34,442,271</u>

OTHER INCOME

Net Assets Released from Restriction Used for Operations	305,360
Investment Income	273
Other Income	<u>113,703</u>
Total Other Income	<u>419,336</u>

Total Revenue	34,861,607
---------------	------------

EXPENSES

Salaries and Wages	17,793,881
Employee Benefits	3,756,513
Program Expenses	5,757,526
Professional Fees	162,483
Occupancy Costs	1,413,240
Operating Supplies and Expenses	1,033,926
Administrative Costs	3,655,644
Travel Expenses	1,023,964
Custodial Fee	58,441
Depreciation and Amortization	310,069
Bad Debt Expense	40,414
Interest	<u>111,836</u>
Total Expense	<u>35,117,937</u>

DECREASE IN NET ASSETS FROM OPERATIONS	<u>\$ (256,330)</u>
---	----------------------------

See accompanying Notes to Financial Statements.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED OF JUNE 30, 2011

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
NET ASSETS AT JULY 1, 2010 (NOTE 16)	\$ 3,109,190	\$ 589,326	\$ 3,698,516
Decrease in Net Assets from Operations	(256,330)	-	(256,330)
Change in Beneficial Interest in Net Assets of Affiliate	-	319,636	319,636
Net Assets Released from Restrictions - Operations	-	(305,360)	(305,360)
Change in Net Assets	<u>(256,330)</u>	<u>14,276</u>	<u>(242,054)</u>
NET ASSETS AT JUNE 30, 2011	<u>\$ 2,852,860</u>	<u>\$ 603,602</u>	<u>\$ 3,456,462</u>

See accompanying Notes to Financial Statements.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ (242,054)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation and Amortization	310,069
Bad Debts	40,414
Change in Beneficial Interest in Net Assets of Affiliate	(14,276)
Loss on Disposal of Fixed Asset	600
(Increase) Decrease in:	
Accounts Receivable	(319,533)
Grants Receivable	20,150
Prepaid Expenses	(126,863)
Other Current Assets	351
Deposits	(3,725)
Increase (Decrease) in:	
Accounts Payable	53,674
Accrued Expenses	150,497
Deferred Revenue	94,589
Due to State of Maine	11,717
Due to Third Party	(15,451)
Provision for Loss Contingency	(70,000)
Net Cash Used by Operating Activities	<u>(109,841)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Property and Equipment	(89,691)
Additions to Construction in Progress	(3,000)
Net Cash Used by Investing Activities	<u>(92,691)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Advances on Line of Credit	400,000
Payments on Line of Credit	(700,000)
Principal Payments on Long-Term Debt	(85,209)
Advances from Related Organizations	569,954
Net Cash Provided by Financing Activities	<u>184,745</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(17,787)
Cash and Cash Equivalents - Beginning of Year (Note 16)	<u>418,751</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ <u>400,964</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Cash Paid for Interest	<u>\$ 111,836</u>
SUPPLEMENTAL DATA FOR NONCASH INVESTING AND FINANCING TRANSACTIONS	
Equipment Acquired via Capital Lease	<u>\$ 118,375</u>
Construction in Progress Placed in Service	<u>\$ 15,598</u>

See accompanying Notes to Financial Statements.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2011

	<u>Total</u>	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>
Salaries and Wages	\$ 17,793,881	\$ 17,769,994	\$ 23,887	\$ -
Employee Benefits	3,756,513	3,739,850	16,663	-
Program Expenses	5,757,526	5,757,526	-	-
Professional Fees	162,483	84,880	77,603	-
Occupancy Costs	1,413,240	1,356,070	57,170	-
Operating Supplies and Expenses	1,033,926	943,155	90,771	-
Administrative Costs	3,655,644	-	3,655,644	-
Travel Expenses	1,023,964	1,023,964	-	-
Custodial Fee	58,441	-	-	58,441
Interest	111,836	111,836	-	-
Bad Debt Expense	40,414	38,396	2,018	-
Total Before Depreciation	<u>34,807,868</u>	<u>30,825,671</u>	<u>3,923,756</u>	<u>58,441</u>
Depreciation and Amortization	<u>310,069</u>	<u>278,992</u>	<u>31,077</u>	<u>-</u>
Total Functional Expenses	<u><u>\$ 35,117,937</u></u>	<u><u>\$ 31,104,663</u></u>	<u><u>\$ 3,954,833</u></u>	<u><u>\$ 58,441</u></u>

See accompanying Notes to Financial Statements.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Lutheran Community Services of Massachusetts, Inc. (the Organization) is a corporation exempt from tax under Section 501(c)(3) of the Internal Revenue Code as a public charity. Effective July 1, 2010, assets were transferred to the Organization from Lutheran Community Services of New Hampshire, Inc. and Lutheran Community Services of Maine, Inc., related parties, as a result of the combination of operations (see Note 16 for details). The Organization provides community service programs to children, families, refugees, and developmentally disabled adults throughout New England. Lutheran Social Services of New England, Inc. (LSSNE) is the sole corporate member of the Organization.

The Organization provides the following programs:

Social Services – through a variety of programs, the Organization provides 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 Organization seeks 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 Organization provides services related to domestic and international adoptions.

Method of Accounting

The financial statements of the Organizations have been prepared on the accrual method of accounting. Accordingly, assets are recorded when the Organization obtains 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 Organization considers all short-term debt securities purchased with an original maturity of three months or less to be cash equivalents.

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 Organization has not charged interest to these accounts.

Program Service Revenue

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

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

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

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 Organization capitalizes 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

Net Assets

Net assets of the Organization 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 Organization 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 \$35,300 for the year ended June 30, 2011.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

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

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.

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 Organization is not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is 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 Organization's 2008 through 2011 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 Organization are categorized as follows:

Level I – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has 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.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

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

Fair Value Measurements (Continued)

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.

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.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through November 30, 2011, 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 Organization records 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 Organization.

NOTE 3 RELATED PARTY TRANSACTIONS

The Organization has entered into the following transactions with related parties:

a.) The Organization is charged annually by LSSNE for accounting, management services, and overhead in monthly installments. Charges to operations for these services totaled approximately \$3,655,644 for the year ended June 30, 2011. These expenses have been included on the statement of activities under the captions "Administrative Costs". In addition, LSSNE is the central contracting entity for insurance coverage, and insurance costs are then billed monthly to the Organization.

b.) In connection with soliciting and managing donations received, LSSNEF charged the Organization a custodial fee. The custodial fee charged to operations was \$58,441 for the year ended June 30, 2011.

c.) The Organization rents office space and various program sites from various affiliates under tenancy at will arrangements. The rent charged to operations for these program sites and office space amounted to approximately \$59,000 for the year ended June 30, 2011.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 3 RELATED PARTY TRANSACTIONS (CONTINUED)

d.) Related Party loans that bear no interest and have no fixed repayment terms, are as follows:

Due from Related Parties:

Lutheran Social Services of New England, Inc.	\$ 630,553
Lutheran Home of Southbury, Inc.	128,819
Lutheran Community Services - Creative Living, Inc.	5,301
Luther Ridge at Middletown, Inc.	3,106
Total	<u>\$ 767,779</u>

Due to Related Parties:

Lutheran Social Services of New England Foundation, Inc.	\$ 296,652
Good News Garage, Inc.	113,492
Total	<u>\$ 410,144</u>

NOTE 4 DEFINED CONTRIBUTION PENSION PLAN

The Organization participates 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 Organization did not make contributions to the plan for the year ended June 30, 2011.

NOTE 5 ACCOUNTS RECEIVABLE

The accounts receivable balance consisted of the following at June 30, 2011:

Accounts Receivable - Program Services	\$ 3,482,490
Less: Allowance for Doubtful Accounts	<u>70,727</u>
Accounts Receivable, Net	<u>\$ 3,411,763</u>

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 6 CONCENTRATION OF CREDIT RISK

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

Cash and Cash Equivalents

The Organization maintains 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.

Major Customer

The Organization receives significant funding from various federal and state agencies. The states through which funding was received include Massachusetts, New Hampshire and Maine. At June 30, 2011 approximately 91% of the Organization's revenue was received from state and federal agencies directly or via pass through for the year then ended.

Due from Related Parties

The Organization extends unsecured credit to its affiliates. The balance due from affiliates totaled \$767,779 at June 30, 2011.

Beneficial Interest in Net Assets of Related Party

The Organization's unsecured gifts, held by a related party, amounted to \$592,214 at June 30, 2011.

Accounts Receivable

The Organization extends unsecured credit to its customers. Accounts receivable amounted to \$3,411,763 at June 30, 2011.

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 \$310,069 for the year ended June 30, 2011.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 8 MAINE MEDICAID LIABILITY

The Organization provides services for Medicaid eligible individuals under terms of costs based contracts with the State of Maine. Accordingly, the Organization provides for the estimated amount 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 \$154,000 at June 30, 2011. Adjustments to these estimates are reflected on the Statement of Activities under the caption "Public Sources" to the extent not previously recorded in the year the final settlement information becomes available to management.

NOTE 9 LINE OF CREDIT

The Organization has two line of credit agreements with TD Bank and Bank of America. The lines of credit are payable on demand and have limits of \$500,000 and \$300,000, respectively. The lines are collateralized by various business assets. The interest rates on the lines of credit range from prime to prime plus 3% (4 – 6.25% at June 30, 2011). The Organization had \$500,000 outstanding on the lines of credit at June 30, 2011. See Note 18 for additional information related to subsequent events with respect to the TD Bank line of credit.

The Organization was not in compliance with the debt service coverage ratio at June 30, 2011 on the Bank of America line of credit. However, the lender did not demand payment as is allowed under the agreement and the debt is currently classified as current as the amount is due on demand.

NOTE 10 LONG TERM DEBT

The Organization is liable on long-term debt at June 30, 2011 as follows:

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, 2011).

\$ 334,218

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 10 LONG TERM DEBT (CONTINUED)

Mortgages

1st Mortgage payable to TD Bank in monthly principal and interest payments of \$4,225 through May 2011 and a balloon payment of all principal and accrued interest not yet paid due in June 2011, with a variable interest rate calculated on the unpaid principal balances at the Five Year Home Loan Bank Classic Advance Rate plus 2.00% (7.68% at June 30, 2011), secured by all business assets. Amended - subsequent to June 30, 2011 see note below.

447,750

2nd Mortgage payable to TD Bank for the Antrim Girls Shelter in monthly principal and interest payments of \$1,520 through December 17, 2014, with a fixed interest rate of 6.5%, secured by the building and all equipment contained therein.

57,334

Mortgage payable to Bank of America face amount \$370,308, secured by real property owned by the Organization at four locations, with an interest rate of 7.7%, due August 2032. Monthly principal and interest payments of \$2,813.

348,864

Capital Lease Obligations

The Organization is obligated under various capital lease agreements for equipment and motor vehicles, expiring from 2013 through 2015, with a combined monthly payment of \$3,000 with interest rates ranging from approximately 4% to 8%.

116,703

Total

1,304,869

Less: Current Maturities

(79,986)

Long-Term Debt, Net

\$ 1,224,883

The 1st mortgage payable to TD Bank was amended on September 19, 2011. The current maturities of long-term debt reflect the refinanced debt as of June 30, 2011. See Note 18 for additional details.

Following are current maturities for the next five years:

<u>Year Ended June 30,</u>	<u>Current Maturities</u>
2012	\$ 79,986
2013	86,577
2014	82,457
2015	432,261
2016	17,638

Interest charged to operations for the above long-term debt and lines of credit amounted to \$111,836 for the year ended June 30, 2011.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 11 DUE TO THIRD PARTY

The Organization is reflecting an estimated liability in the amount of \$43,059 at June 30, 2011, 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 "Due to Third Party".

NOTE 12 OPERATING LEASES

The Organization leases land, buildings, equipment and motor vehicles under various operating lease agreements with terms of one to ten years. Total rent and related expenses amounted to approximately \$1,048,000 for the year ended June 30, 2011.

Future minimum lease payments under these agreements are as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2012	\$ 588,929
2013	466,510
2014	144,660
2015	99,322
2016	11,831
Thereafter	-
Total	<u><u>\$ 1,311,252</u></u>

NOTE 13 CONSTRUCTION IN PROGRESS

As of June 30, 2011, the Organization capitalized \$3,000 for the deposit on an air conditioning system to be installed in 2012. The Organization placed into service \$15,598 of costs related to property renovations completed during 2011.

NOTE 14 CONTINGENCIES

A significant portion of the Organization's 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 Organization 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 Organization.

A significant portion of the Organization's 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 Organization will be audited or if a retroactive rate adjustment would result.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 14 CONTINGENCIES (CONTINUED)

The Organization and LSSNE entered into an equity sharing agreement related to four properties transferred from LSSNE to the Organization 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.

A significant portion of the Organization's 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 Organization cannot determine at this time if funding levels will change, or what financial impact, if any, potential changes would have on the Organization.

The Organization was previously covered by a retroactive workers compensation and employer's liability insurance policy. Under such a policy, the ultimate premium is based on the Organization's loss experience. In addition, the Organization accrues estimated losses for asserted and unasserted claims in excess of the minimum premium up to any stipulated maximum per the policy. The Organization's policy contained a loss limitation provision of \$250,000 per incident. As of June 30, 2011 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 \$146,000. Management is unaware of any additional unasserted claims as of June 30, 2011, thus any financial impact related to such claims cannot be determined at this time.

NOTE 15 FAIR VALUE MEASUREMENT

The Organization uses 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 Organization measures fair value refer to Note 1 – Organization and Summary of Significant Accounting Policies.

The following tables present the Organization's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2011:

	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 Related Party				
Cash Equivalents	\$ 592,214	\$ 592,214	\$ -	\$ -
Total	<u>\$ 592,214</u>	<u>\$ 592,214</u>	<u>\$ -</u>	<u>\$ -</u>

Lutheran Social Services

BOARD OF DIRECTORS

2012 - 2013

(#/year = term number/year of expiration)

Ex Officio, non voting

The Rev. Jim Keurulainen
New England District LCMS

Ralph Gerenz

1/2014

The Rev. Margaret G. Payne
New England Synod, ELCA

The Rev. Carl J. Anton

3/2013

Reserved Seats

David Forsberg, Interim President

3/2013

Barbara Giger

2/2014

Jeff Kinney, Chair

2/2013

Garth Greimann

3/2013

Gail Bucher, Vice Chair

3/2013

Sonja Hegymegi

2/2013

William Swanson

3/2014

Dr. Donald Sweet, Financial Secretary 2/2014

Dr. Wisam Breegi

112014

At Large Seats

Karen Gaylin, Secretary

2/2014

Juliana Langille

112014

(

LSS Corporate officers:

Interim President/CEO

David P. Forsberg

Nick Russo

Treasurer

Executive VP/COO

Angela Wallingford

Executive VP/CFO

Lisa Cohen

Clerk/ Executive Assistant

Alana Geary

LSS Executive Staff:

VP for Marketing &
Communications

Martha Mann

VP of Human Resources

Jean M. Jackson

VP of Donor Engagement

Lori D'Amico

Sr. VP for MA Operations

Bill Ames

Administrator Lutheran Home
of Southbury

Todd Gaertner

VP for CT Operations

Jill Forbes

VP for VT Operations

Michael Muzzy

VP for ME Operations

Scott Morrison

VP for NH Operations

Ann Dancy

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 16 ASSET TRANSFERS

On June 30, 2011, Lutheran Community Services of Massachusetts, Inc. (LCS-MA), Lutheran Community Services of New Hampshire, Inc. (LCS-NH) and Lutheran Community Services of Maine, Inc. (LCS-ME) combined their operations. The Organizations all provide community service programs to children, families, refugees, and developmentally disabled adults. The Organizations were combined to further their common mission by improving their community service programs and achieving economies of scale and other synergies through integration of services. As a result of the combination, the surviving organization is LCS-MA.

The Organization followed the guidance related to transactions between entities under common control to record the transaction as Lutheran Social Services of New England, Inc. (LSSNE) is the sole corporate member of all three of the entities. As a result of this transaction, the net assets of the transferring Organizations will be accounted for at the carrying amount as of the beginning of the reporting period in which the transfer occurs. Therefore, effective July 1, 2010 the carrying amounts of net assets of LCS-NH and LCS-ME were transferred to LCS-MA. As of July 1, 2010 the following were the respective carrying amounts of assets, liabilities and net assets transferred:

	6/30/10 Balance LCS- MA	Transfer from LCS-NH	Transfer from LCS-ME	7/1/2010 Balance
Total Assets	\$ 4,054,423	\$ 3,898,402	\$ 611,198	\$ 8,564,023
<i>Cash and Cash Equivalents</i>	70,566	325,396	22,789	418,751
Total Liabilities	2,297,757	1,908,711	659,039	4,865,507
Total Net Assets	1,756,666	1,989,691	(47,841)	3,698,516
<i>Unrestricted Net Assets</i>	1,422,009	1,761,508	(74,327)	3,109,190
<i>Temporarily Restricted Net Assets</i>	334,657	228,183	26,486	589,326

NOTE 17 LITIGATION

Various claims have been filed against the Organization with discrimination commissions. In addition, the Organization is involved in various lawsuits. The Organization is vigorously defending those claims and suits, and the likelihood of a favorable or unfavorable outcome cannot be determined at this time, accordingly, no provision has been recorded in the financial statements. Management contends that insurance coverage applies in most instances with a deductible on the applicable policy of \$10,000.

NOTE 18 SUBSEQUENT EVENTS

Effective July 1, 2011, the Organization legally changed its name to Lutheran Community Services, Inc.

On July 5, 2011, the Organization modified the Line of Credit agreement with TD Bank to reduce the limit to \$200,000. Effective, August 10, 2011 the outstanding balance was repaid and the agreement was terminated.

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 18 SUBSEQUENT EVENTS (CONTINUED)

On September 19, 2011, the Organization amended its 1st mortgage payable to TD Bank in the amount of \$447,750. The mortgage now bears an interest rate of 5% and is payable in monthly installments of \$3,558, with a maturity date of December 17, 2014.

Subsequent to June 30, 2011 the Organization with an affiliate entered into a Letter of Intent (LOI) with a prospective buyer exclusively, to explore the terms of a mutually beneficial arrangement to sell one of the Organization's long-lived assets with a carrying amount net of accumulated depreciation of approximately \$237,000. Under the terms of the LOI the prospective buyer would lease the property back to the Organization for a term of five years for which minimum lease payments approximate \$56,000 per year.

Subsequent to June 30, 2011, the Organization's board of directors approved the exploration of the sale of one of the Organization's long-lived assets located in New Hampshire. As of the date of the issuance of the financial statements, the long-lived asset is not being actively marketed and the Organization has not committed to or entered an agreement to sell the property. As of the date of issuance of the financial statements the program associated with this property has been suspended. The Organization's management team is currently exploring alternative uses and funding sources with respect to this program. The program had approximately \$755,000 in revenues for the year ended June 30, 2011. It is not possible to determine if management will be able to secure an alternative use or funding source for the program at this time.

Subsequent to June 30, 2011 the Organization re-organized its operating structure. The Organization's "In Home Care" service line was transferred to a new entity Lutheran Community Care, Inc. Lutheran Community Care Inc. is a subsidiary of the Organization. The "In Home Care" service line had approximately \$6,400,000 in revenues for the year ended June 30, 2011.

Lutheran Community Services, Inc.
14 East Worcester Street, Suite 300, Worcester, MA 01604
Phone 774-243-3900 – Fax 508-519-5908

Board of Directors
2012 – 2013

All directors were elected to one year terms to begin July 1, 2012 and to remain in effect until the next annual meeting.

Jeff Kinney, Chair
Garth Greimann, Financial Secretary
Karen Gaylin, Secretary
Angela Bovill
Don Sweet
The Rev. Carl J. Anton
Gail Bucher
William Swanson
David Forsberg

Lutheran Social Services

BOARD OF DIRECTORS

2012 - 2013

(#/year = term number/year of expiration)

Ex Officio. non voting

The Rev. Jim Keurulainen
New England District LCMS

Ralph Gerenz

1/2014

The Rev. Margaret G. Payne
New England Synod, ELCA

The Rev. Carl J. Anton

3/2013

Reserved Seats

David Forsberg, Interim President

3/2013

Barbara Giger

2/2014

Jeff Kinney, Chair

2/2013

Garth Greimann

3/2013

Gail Bucher, Vice Chair

3/2013

Sonja Hegymegi

2/2013

William Swanson

3/2014

Dr. Donald Sweet, Financial Secretary 2/2014

Dr. Wisam Breegi

112014

At Large Seats

Karen Gaylin, Secretary

2/2014

Juliana Langille

112014

(

LSS Corporate officers:

Interim President/CEO

David P. Forsberg

Nick Russo

Treasurer

Executive VP/COO

Angela Wallingford

Executive VP/CFO

Lisa Cohen

Clerk/ Executive Assistant

Alana Geary

LSS Executive Staff:

VP for Marketing &
Communications

Martha Mann

VP of Human Resources

Jean M. Jackson

VP of Donor Engagement

Lori D'Amico

Sr. VP for MA Operations

Bill Ames

Administrator Lutheran Home
of Southbury

Todd Gaertner

VP for CT Operations

Jill Forbes

VP for VT Operations

Michael Muzzy

VP for ME Operations

Scott Morrison

VP for NH Operations

Ann Dancy



Lutheran Social Services of New England Mission Statement and Values

Mission Statement

In response to Christ's love, Lutheran Social Services of New England serves and cares for people in need.

Values

In response to Christ's love, Lutheran Social Services of New England invites people of good will to join in our mission.

Affirms the worth of each person

Promotes a caring and respectful workplace

Excels in service through its employees and volunteers

Practices good stewardship of its resources

Advocates for social justice

In response to Christ's love, Lutheran Social Services serves and cares for people in need.

LSS Services for New Americans



A Program of Lutheran Social Services

Lutheran Community Services, Inc. Services for Older Refugees

Key Personnel

Year 1 (this represents annualized amounts)

TBA: Bicultural Coordinator

\$28,000 Salary

\$28,000 charged to contract. Represents 1 FTE

Benefits = \$6,300

Augustin Ntabaganyimana: Program Manager

\$ 47,500 Salary

\$950 charged to contract. Represents .02 FTE

Benefits = \$214

Years 2 and 3

TBA: Bicultural Coordinator

\$28,000 Salary

\$19,600 charged to contract. Represents .70 FTE

Benefits = \$4,410

Augustin Ntabaganyimana: Program Manager

\$ 47,500 Salary

\$2375 charged to contract. Represents .05 FTE

Benefits = \$534

EXHIBIT B-2: Budget Form and Justification NOTE: This is a legal size document. You may print on letter size paper once completed.
Services for Older Refugees Budget Form

Budget for State Fiscal Period 2/20/13 - 6/30/13					Budget for State Fiscal Period 7/1/13 - 9/29/13					Budget for Federal Project Period 2/20/13 - 9/29/13				
Line Item	Funds Requested	Contractor In-Kind Funds	Total		Line Item	Funds Requested	Contractor In-Kind Funds	Total		Line Item	Funds Requested	Contractor In-Kind Funds	Total	
A. Personnel	\$ 9,817		\$ 9,817		A. Personnel	\$ 7,362		\$ 7,362		A. Personnel	\$ 17,179		\$ 17,179	
B. Fringe Benefits	\$ 2,209		\$ 2,209		B. Fringe Benefits	\$ 1,656		\$ 1,656		B. Fringe Benefits	\$ 3,865		\$ 3,865	
C. Travel	\$ 774		\$ 774		C. Travel	\$ 580		\$ 580		C. Travel	\$ 1,354		\$ 1,354	
D. Equipment	\$ 1,000		\$ 1,000		D. Equipment					D. Equipment	\$ 1,000		\$ 1,000	
E. Supplies	\$ 109		\$ 109		E. Supplies	\$ 82		\$ 82		E. Supplies	\$ 191		\$ 191	
F. Contractual					F. Contractual					F. Contractual				
G. Construction					G. Construction					G. Construction				
H. Other - list items	\$ 6,527		\$ 6,527		H. Other - list items	\$ 4,895		\$ 4,895		H. Other - list items	\$ 11,422		\$ 11,422	
Interpretation/Translation	\$ 2,275		\$ 2,275		Interpretation/Translation	\$ 1,706		\$ 1,706		Interpretation/Translation	\$ 3,981		\$ 3,981	
Assistance to Clients	\$ 2,857		\$ 2,857		Assistance to Clients	\$ 2,143		\$ 2,143		Assistance to Clients	\$ 5,000		\$ 5,000	
Postage	\$ 73		\$ 73		Postage	\$ 54		\$ 54		Postage	\$ 127		\$ 127	
Printing	\$ 89		\$ 89		Printing	\$ 67		\$ 67		Printing	\$ 156		\$ 156	
Telephone	\$ 205		\$ 205		Telephone	\$ 154		\$ 154		Telephone	\$ 359		\$ 359	
Rent/Occupancy	\$ 371		\$ 371		Rent/Occupancy	\$ 278		\$ 278		Rent/Occupancy	\$ 649		\$ 649	
Program: fees, insurance, licenses, seminars, etc.	\$ 657		\$ 657		Program: fees, insurance, licenses, seminars, etc.	\$ 493		\$ 493		Program: fees, insurance, licenses, seminars, etc.	\$ 1,150		\$ 1,150	
I. Total Direct Charges	\$ 20,436		\$ 20,436		I. Total Direct Charges	\$ 14,575		\$ 14,575		I. Total Direct Charges	\$ 35,011		\$ 35,011	
J. Indirect Charges (not to exceed 15%)	\$ 2,912		\$ 2,912		J. Indirect Charges (not to exceed 15%)	\$ 2,077		\$ 2,077		J. Indirect Charges (not to exceed 15%)	\$ 4,989		\$ 4,989	
TOTAL	\$ 23,348	\$ -	\$ 23,348		TOTAL	\$ 16,652	\$ -	\$ 16,652		TOTAL	\$ 40,000	\$ -	\$ 40,000	

EXHIBIT B-2: Budget Form and Justification NOTE: This is a legal size document. You may print on letter size paper once completed.
Services for Older Refugees Budget Form

Budget for State Fiscal Period 9/30/13 - 6/30/14					Budget for State Fiscal Period 7/1/14 - 9/29/14					Budget for Federal Project Period 9/30/13 - 9/29/14				
Line Item	Funds Requested	Contractor In-Kind Funds	Total		Line Item	Funds Requested	Contractor In-Kind Funds	Total		Line Item	Funds Requested	Contractor In-Kind Funds	Total	
A. Personnel	\$ 16,744		\$ 16,744		A. Personnel	\$ 5,581		\$ 5,581		A. Personnel	\$ 22,325		\$ 22,325	
B. Fringe Benefits	\$ 3,767		\$ 3,767		B. Fringe Benefits	\$ 1,256		\$ 1,256		B. Fringe Benefits	\$ 5,023		\$ 5,023	
C. Travel	\$ 1,120		\$ 1,120		C. Travel	\$ 373		\$ 373		C. Travel	\$ 1,493		\$ 1,493	
D. Equipment	\$ 91		\$ 91		D. Equipment	\$ 31		\$ 31		D. Equipment	\$ 122		\$ 122	
E. Supplies	\$ 184		\$ 184		E. Supplies	\$ 61		\$ 61		E. Supplies	\$ 245		\$ 245	
F. Contractual					F. Contractual					F. Contractual				
G. Construction					G. Construction					G. Construction				
H. Other - list items	\$ 4,351		\$ 4,351		H. Other - list items	\$ 1,452		\$ 1,452		H. Other - list items	\$ 5,803		\$ 5,803	
Interpretation/Translation	\$ -		\$ -		Interpretation/Translation	\$ -		\$ -		Interpretation/Translation	\$ -		\$ -	
Assistance to Clients	\$ 1,913		\$ 1,913		Assistance to Clients	\$ 637		\$ 637		Assistance to Clients	\$ 2,550		\$ 2,550	
Postage	\$ 122		\$ 122		Postage	\$ 41		\$ 41		Postage	\$ 163		\$ 163	
Printing	\$ 16		\$ 16		Printing	\$ 6		\$ 6		Printing	\$ 22		\$ 22	
Telephone	\$ 346		\$ 346		Telephone	\$ 116		\$ 116		Telephone	\$ 462		\$ 462	
Rent/Occupancy	\$ 845		\$ 845		Rent/Occupancy	\$ 282		\$ 282		Rent/Occupancy	\$ 1,127		\$ 1,127	
Program: fees, insurance, licenses, seminars, etc.	\$ 1,109		\$ 1,109		Program: fees, insurance, licenses, seminars, etc.	\$ 370		\$ 370		Program: fees, insurance, licenses, seminars, etc.	\$ 1,479		\$ 1,479	
I. Total Direct Charges	\$ 26,257		\$ 26,257		I. Total Direct Charges	\$ 8,754		\$ 8,754		I. Total Direct Charges	\$ 35,011		\$ 35,011	
J. Indirect Charges (not to exceed 15%)	\$ 3,742		\$ 3,742		J. Indirect Charges (not to exceed 15%)	\$ 1,247		\$ 1,247		J. Indirect Charges (not to exceed 15%)	\$ 4,989		\$ 4,989	
TOTAL	\$ 29,999	\$ -	\$ 29,999		TOTAL	\$ 10,001	\$ -	\$ 10,001		TOTAL	\$ 40,000	\$ -	\$ 40,000	

EXHIBIT B-2: Budget Form and Justification NOTE: This is a legal size document. You may print on letter size paper once completed.
Services for Older Refugees Budget Form

Budget for State Fiscal Period 9/30/14 - 6/30/15					Budget for State Fiscal Period 7/1/15 - 9/29/15					Budget for Federal Project Period 9/30/14 - 9/29/15				
Line Item	Funds Requested	Contractor In-Kind Funds	Total	Line Item	Funds Requested	Contractor In-Kind Funds	Total	Line Item	Funds Requested	Contractor In-Kind Funds	Total			
A. Personnel	\$ 16,744		\$ 16,744	A. Personnel	\$ 5,581		\$ 5,581	A. Personnel	\$ 22,325		\$ 22,325			
B. Fringe Benefits	\$ 3,767		\$ 3,767	B. Fringe Benefits	\$ 1,256		\$ 1,256	B. Fringe Benefits	\$ 5,023		\$ 5,023			
C. Travel	\$ 1,120		\$ 1,120	C. Travel	\$ 373		\$ 373	C. Travel	\$ 1,493		\$ 1,493			
D. Equipment	\$ 91		\$ 91	D. Equipment	\$ 31		\$ 31	D. Equipment	\$ 122		\$ 122			
E. Supplies	\$ 184		\$ 184	E. Supplies	\$ 61		\$ 61	E. Supplies	\$ 245		\$ 245			
F. Contractual				F. Contractual				F. Contractual						
G. Construction				G. Construction				G. Construction						
H. Other - list items	\$ 4,351		\$ 4,351	H. Other - list items	\$ 1,452		\$ 1,452	H. Other - list items	\$ 5,803		\$ 5,803			
Interpretation/Translation				Interpretation/Translation				Interpretation/Translation						
Assistance to Clients	\$ 1,913		\$ 1,913	Assistance to Clients	\$ 637		\$ 637	Assistance to Clients	\$ 2,550		\$ 2,550			
Postage	\$ 122		\$ 122	Postage	\$ 41		\$ 41	Postage	\$ 163		\$ 163			
Printing	\$ 16		\$ 16	Printing	\$ 6		\$ 6	Printing	\$ 22		\$ 22			
Telephone	\$ 346		\$ 346	Telephone	\$ 116		\$ 116	Telephone	\$ 462		\$ 462			
Rent/Occupancy	\$ 845		\$ 845	Rent/Occupancy	\$ 282		\$ 282	Rent/Occupancy	\$ 1,127		\$ 1,127			
Program: fees, insurance, licenses, seminars, etc.	\$ 1,109		\$ 1,109	Program: fees, insurance, licenses, seminars, etc.	\$ 370		\$ 370	Program: fees, insurance, licenses, seminars, etc.	\$ 1,479		\$ 1,479			
I. Total Direct Charges	\$ 26,257		\$ 26,257	I. Total Direct Charges	\$ 8,754		\$ 8,754	I. Total Direct Charges	\$ 35,011		\$ 35,011			
J. Indirect Charges (not to exceed 15%)	\$ 3,742		\$ 3,742	J. Indirect Charges (not to exceed 15%)	\$ 1,247		\$ 1,247	J. Indirect Charges (not to exceed 15%)	\$ 4,989		\$ 4,989			
TOTAL	\$ 29,999	\$ -	\$ 29,999	TOTAL	\$ 10,001	\$ -	\$ 10,001	TOTAL	\$ 40,000	\$ -	\$ 40,000			

Budget Justification—SOR 2/20/13 to 6/30/13

	In-Kind Amount	Amount	Explanation
A. Personnel		\$9,817	.02 FTE of \$47,500 Program manager salary for 4 months plus 1.00 FTE of \$28,500 Bicultural Liaison salary for 4 months
B. Employee Benefits		\$2,209	Benefits calculated at 22.5%
C. Travel		\$774	1,843 miles at .42 per mile
D. Equipment		\$1,000	Estimated cost for laptop
E. Supplies		\$109	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
F. Contractual			
G. Construction—N/A			
H. Other		\$6,527	\$2,275 interpretation/translation, \$2,857 assistance to clients (50 refugees x \$30 bus tickets/\$1000 for van rentals/\$357 emergency services), \$73 postage, \$89 printing, \$205 telephone, \$371 rent and occupancy, \$657 program fees, insurance, licenses, seminars, etc.
I. Total Direct Charges		\$20,436	
J. Indirect Costs		\$2,912	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB Circular A-122. While it does not conform exactly to one of the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.

Budget Justification—SOR 7/1/13 to 9/29/13

	In-Kind Amount	Amount	Explanation
A. Personnel		\$7,362	.02 FTE of \$47,500 Program manager salary for 3 months plus 1.00 FTE of \$28,500 Bicultural Liaison salary for 3 months
B. Employee Benefits		\$1,656	Benefits calculated at 22.5%
C. Travel		\$580	1,381 miles at .42 per mile
D. Equipment			
E. Supplies.		\$82	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
F. Contractual			
G. Construction—N/A			
H. Other		\$4,895	\$1,706 interpretation/translation, \$2,143 assistance to clients (35 refugees x \$30 bus tickets/\$1000 for van rentals/\$93 emergency services), \$54 postage, \$67 printing, \$154 telephone, \$278 rent and occupancy, \$493 program fees, insurance, licenses, seminars, etc.
I. Total Direct Charges		\$14,575	
J. Indirect Costs		\$2,077	Indirect is calculated at 14.25%--see above.

Budget Justification—SOR 9/30/13 to 6/30/14

	In-Kind Amount	Amount	Explanation
A. Personnel		\$16,744	.05 FTE of \$47,500 Program manager salary for 9 months plus .70 FTE of \$28,500 Bicultural Liaison salary for 9 months
B. Employee Benefits		\$3,767	Benefits calculated at 22.5%
C. Travel		\$1,120	2,667 miles at .42 per mile
D. Equipment		\$91	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
E. Supplies		\$184	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
F. Contractual			
G. Construction—N/A			
H. Other		\$4,351	\$1,913 assistance to clients (35 refugees x \$30 bus tickets/\$700 for van rentals/\$163 emergency services), \$122 postage, \$16 printing, \$346 telephone, \$845 rent and occupancy, \$1,109 program fees, insurance, licenses, seminars, etc.
I. Total Direct Charges		\$26,257	
J. Indirect Costs		\$3,742	Indirect is calculated at 14.25%--see above

Budget Justification—SOR 7/1/14 to 9/29/14

	In-Kind Amount	Amount	Explanation
A. Personnel		\$5,581	.05 FTE of \$47,500 Program manager salary for 3 months plus .70 FTE of \$28,500 Bicultural Liaison salary for 3 months
B. Employee Benefits		\$1,256	Benefits calculated at 22.5%
C. Travel		\$373	888 miles at .42 per mile
D. Equipment		\$31	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
E. Supplies.		\$61	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
F. Contractual			
G. Construction—N/A			
H. Other		\$1,452	\$637 assistance to clients (\$500 for van rentals/\$137 emergency services), \$41 postage, \$6 printing, \$116 telephone, \$282 rent and occupancy, \$370 program fees, insurance, licenses, seminars, etc.
I. Total Direct Charges		\$8,754	
J. Indirect Costs		\$1,247	Indirect is calculated at 14.25%--see above

Budget Justification—SOR 9/30/14 to 6/30/15

	In-Kind Amount	Amount	Explanation
A. Personnel		\$16,744	.05 FTE of \$47,500 Program manager salary for 9 months plus .70 FTE of \$28,500 Bicultural Liaison salary for 9 months
B. Employee Benefits		\$3,767	Benefits calculated at 22.5%
C. Travel		\$1,120	2,667 miles at .42 per mile
D. Equipment		\$91	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
E. Supplies		\$184	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
F. Contractual			
G. Construction—N/A			
H. Other		\$4,351	\$1,913 assistance to clients (35 refugees x \$30 bus tickets/\$700 for van rentals/\$163 emergency services), \$122 postage, \$16 printing, \$346 telephone, \$845 rent and occupancy, \$1,109 program fees, insurance, licenses, seminars, etc.
I. Total Direct Charges		\$26,257	
J. Indirect Costs		\$3,742	Indirect is calculated at 14.25%--see above

Budget Justification—SOR 7/1/15 to 9/29/15

	In-Kind Amount	Amount	Explanation
A. Personnel		\$5,581	.05 FTE of \$47,500 Program manager salary for 3 months plus .70 FTE of \$28,500 Bicultural Liaison salary for 3 months
B. Employee Benefits		\$1,256	Benefits calculated at 22.5%
C. Travel		\$373	888 miles at .42 per mile
D. Equipment		\$31	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
E. Supplies.		\$61	Represents the portion for the Services for Older Refugees project (3%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
F. Contractual			
G. Construction—N/A			
H. Other		\$1,452	\$637 assistance to clients (\$500 for van rentals/\$137 emergency services), \$41 postage, \$6 printing, \$116 telephone, \$282 rent and occupancy, \$370 program fees, insurance, licenses, seminars, etc.
I. Total Direct Charges		\$8,754	
J. Indirect Costs		\$1,247	Indirect is calculated at 14.25%--see above

Augustin Ntabaganyimana

Lutheran Social Services

Program Manager September 2008- Present

Duties: Oversee program operations including Case Management services, Employment, English Instruction, Vocational Training and Volunteer Programs. Involved in all aspects of personnel management including: recruitment, staff development, supervision and termination. Collaborate with private employers to develop vocational training programs for refugees and asylees. Present to the community about refugees/immigrant issues. Work with local banks and other local community development agencies to develop and implement financial literacy training for clients. Arrange Individual Development Accounts (IDA) workshops for refugees; work with the police and fire departments to develop safety training programs for immigrant populations.

Lutheran Social Services

Matching Grant Coordinator July 2006- September 2008

Duties: Interpreted Matching Grant Guidelines in the way that program staff, volunteers and clients easily understand. Screened applicants to determine eligibility for the program and provided orientation to eligible candidates. Supervised Job Developers and completed reports. Issued maintenance assistance to clients, sanctioned uncooperative participants and communicated with the DHHS to prevent fraud in federal programs.

Lutheran Social Services

Caseworker May 2004- July 2006

Duties: Referred clients to services in accordance with the Cooperative Agreement and Matching Grant Program guidelines. Developed resettlement plans for clients and monitored implementation. Brought refugees to medical and social services appointments, counseled refugees on issues related to their resettlement needs including medical, employment, family reunion and financial stability. Advocated for clients on as needed basis.

State of New Hampshire

Mental Health Worker II April 2001- May 2004

Duties: Provided counseling to mentally ill patients (including a limited number of refugees/asylees), accompanied clients to medical appointments for therapies not provided in-house, wrote weekly and monthly progress reports on each patients' participation in meetings where psychiatrists, Medical Doctors and other Healthcare professionals made treatments decisions.

Education

University of New Hampshire Masters of Public Administration 2012

Rivier College Bachelor of Science in Business Administration 2010

Professional Development

Leadership Development Training, Concord Chamber of Commerce 2011

Leadership Development Training, Emerging Leaders in Communities of Color 2008

Community Involvement

Concord Substance Abuse Coalition, Executive Committee Member

Central New Hampshire Region Transportation Council, Member

Concord Multicultural Coalition, Leadership Committee Member

State of New Hampshire Refugee Advisory Council, Participant

Laconia Refugee Connections Group, Participant

Concord Safety Foundation, Board Member

**Lutheran Social Services
Job Description**

Title: **Bi-Cultural Coordinator**

Reports To: **Program Manager**

Department: **Services for New Americans**

Category: **Education and Training**

Summary

Acts as a coordinator between resettlement agency, mainstream elder services providers, ethnic communities, various other health and social service organizations and older refugees. The Bi-Cultural Coordinator will facilitate cross cultural training, will provide information as needed, will assess older refugees for issues related to social adjustment, other case management needs and for risk of losing federal and state benefits, and will make referrals to appropriate service agencies. The Bi-Cultural Coordinator will also develop new programming and/or activities relevant to older refugees.

Essential Responsibilities

- Educate refugee elders about American culture, mainstream elder services, and other programs as needed.
- Conduct trainings and information sessions to reinforce information and cover new topics as they arise.
- Identify, create, maintain database regarding mainstream elder services and conduct programmatic reviews.
- Develop a training curriculum for mainstream elder services providers which focuses on cultural competency, the refugee process, resettlement issues, and ongoing needs.
- Implement and coordinate monthly meetings between program and mainstream elder services providers.
- Assist older refugees to access relevant services by working with senior centers and other providers on issues of interpretation, translation and work with older refugees to overcome transportation barriers.
- Identify older refugees at risk of losing federal and state benefits and make appropriate referrals.
- Prioritize older refugees for naturalization services.
- In conjunction with the case management staff, work with older refugees and their families to resolve ongoing needs and issues that hinder their integration process. Make appropriate referrals for service as necessary.
- Develop programming and/or activities relevant to older refugees.
- Documentation must be completed and maintained at all times in accordance with contractual standards and must be done in a timely manner.

- Maintain client database and case records, including case notes and filing reports according to program procedures.
- Perform other related duties incidental to the work described herein to assist in meeting the goals of LSS and the department

Qualifications

- Bachelor’s Degree in Social Work, School Counseling, or relevant discipline.
- Two years of related experience preferred.
- Acceptable driving record check, valid driver’s license, and an acceptable criminal background check.
- Ability to work within the Mission of the organization, “In response to Christ’s love, Lutheran Social Services of New England serves and cares for people in need.”
- Ability to maintain/meet professional credentials
- Ability to work in multi-cultural/multi-lingual environment and be sensitive to international issues.
- Ability to bring people together to work collaboratively on systems issues, and also work directly with families.
- Must be well organized, able to multi-task, prioritize, and attend to detail.
- Ability to work as a team member and independently.
- Must be willing to travel and scheduling flexibility required.
- Excellent oral and communication skills and ability to handle situations with diplomacy and tact.
- Computer skills required.
- Must be able to speak the target language and English fluently.

I have read the above job description and I understand the requirements.

Employee Name Printed _____

Employee Signature _____ Date _____

HR/Supervisor Signature _____ Date _____